G R S IX-5]

Previous references

Preserve
4/7/18
File No 28-16

1917.
(Mil.)

Serial Nos 3, 6

Later references

GENERAL AND REVENUE SECRETARIAT.

√

Serial Nos 3, 6

Part B for Sept 17

SUBJECT

Recovery of a Sum of Rs 28-8-0 from the insurance amount due to Mr C Ramiah & credited to Mil Funds

---

No MC. 13-14 & 12 9 17 To the P. Ord. Ag
B Circ
Sanctions certain Recove
& observes that the irregular
are serious.

Ag 8/11/17

W D 88—GFB—50,000—24 7 16

G R S 11] 1916-17

GENERAL AND REVENUE SECRETARIAT.

Mund)

NOTES

File No 48-16

FILE HEADING

Irregularities in the Imprest Accounts of the Bangalore city Municipality

From

The President, Mun! Council, Bangalore City

No. 272 Dated 29th Jany 1917 Received 1st Feb 1917

Diary No. 2371	Enclos 3 Spare Copies	Serial No 3

BRIEF ABSTRACT OF LETTER

Reports that after investigation it is found among other things that a sum of Rs 28 8 10 is to be accounted for by by Mr C Ramiah & solicits orders to this amount being recovered from the Insurance amount due to him & credited to Mund Funds

NOTES AND ORDERS

question under 5 days' rule taken

Reference is invited to -

(1) G.O. No 7098-99 / L F 316-96 dt 21 11 1900 allowing only ~~prescribing~~ an imprest of Rs 500 to the President

1st Flag M

(2) G.O. No 11846-47 / L F 317-96 dt 26th April 1900 sanctioning an imprest of Rs 50 for the Officer in charge the Octroi Katte of Bangalore City

Flag N

Notes—First Sheet.

WD 1288—GPB—60 000—1 12-16—S

G R S III 2]

General and Revenue Secretariat | Mund File No 48 of 1916

Where is the order allowing A V P a daily note and why? 19 Flag L

Serial No

(3) GO 900-1 dt 316-96 dt 19th July 1901 observing that the addl imprest of Rs 50 asked for by Health Officer is not necessary

Where is the order raising Imprest of the Presdt to Rs 550 ing (1) above? There is no 09-5 Flag K

(4) GO no 32-5 dt 5 7 1910 directing that a sum of 250 be placed at the disposal of the Health Officer out of the Presidents Imprest of Rs 550. Mund 248-09

(5) Para 7 of the Comptroller's audit report for 1912-13 regarding the amount of imprest & its distribution Flag U

(6) Para 56 of the Comptroller's audit report for 1913-14 following figures in (5) Flag S

(7) Para 26 of the Comptroller's audit report for 1914-15 Flag T

(8) Para 22 of the Comptroller's audit report for 1915-16 Flag O

2 Regarding the amount shewn as outstanding against Mr Seethacamaya Pleader, Bench for conducting municipal cases, reference is invited to —

(1) GO no 3777-8 / 229-2 dt 7 11 04 declining to regularise the advance of Rs 500 made to this gentleman from the Mund Fund Flag J

(2) Mund 286-05 - dt 7 in para 3 whereof a report as to adjustment of this unauthorised advance was promised (Further references on this subject are not traceable)

* letter no 195 dt 13 11 05 from Presdt, B enclosed Flag P

NOTE—Contn. sheet

WD 1233—GPB—60 000—1 12-16—S

G R S III 2]

General and Revenue Secretariat | Ml File No 48 of 1916

Serial No

8 Reference is invited to following linked files in which the recoveries on some account or other from Mr CRamiah are adverted to —

(1) Ml 51-16-47 in which the outstanding item shewn against the late Mr Seetharamiah, Pleader, is Rs 446 instead of Rs 32-13-4 as alleged by Mr CRamiah (vide para 5 of the Vice President's memo dy 6th Dec 1916 appended to letter no 272 dy 29th Jan 1917]

(2) Insurance Secretary's letter no 11382 dy 21st May 1917 replying with reference to 19th June Rami Ramiahs petn complaining of unauthorised recoveries from insurance claims that besides Rs 223-3-11 ordered in GO no 1097-8 dy 4th Aug 1916, Rs 32-2-9 was recovered by the Comptroller's Office & Rs 251-12-9 by the Insurance Office as intimated by the President

(3) Ml 48-16-14 in which a sum of Rs 245-6-8 is proposed to be recovered from Mr CRamiah on acct of his irregularities in maintaining

No net

AD 1283—GPB—60 CCC—1 12-16—S.

G R S III 2]

General and Revenue Secretariat | Mel File No 48 of 1916

Serial No	
	accounts of the recovery of arrears values of the Sankarpur extension
	9 The main points raised in the Resident's letter are
	(1) That the imprest of the municipality should be regularised so as to be in accordance with the existing Govt orders sanctioning the same
	(2) That a sum of Rs 287 odd based to be accountable by accountant Ramayya may be ordered to be withheld probably from the Insurance bonus due to him
Vide B U D no 2 in the Cuttack file	(3) a sum of Rs 4-4-6 due from one late Seetha Ramayya - a pleader now dead may be ordered to be written off (vide letter dated 30th April 17)
	10 First as regards the Imprest
	From the Resident's letter as well as from the Vice Resident's memo it is to be seen that during the audit of the accounts in 1912-13 the local auditors took Rs 650/- to be the Imprest of the municipality while the existing Govt orders must to show that the Imprest should under no circumstances exceed 550/- The local auditors in 1914-15 discovered [illegible]

NOTE—Contn. sheet

AD 1233—G1 B—60 CCC—1 12-16—S.

Serial No

Flag M

Flag N

Flag Y

has discovered these mistakes and acknowledges that only Rs 500/- could be the authorised Imprest

11 Govt. order dated 21st Nov 1900 fixes the Imprest of the subdy at Rs 500/- but it is not clear whether the order includes a sum of Rs 50/- sanctioned in an earlier order In any case the increase of the Imprest amount to Rs 650/- is absolutely unauthorised and neither the President nor the Vice President has been able to explain the circumstances under which it was so increased The explanation probably has to be sought in the fact that advances had to be made to the Public Prosecutor and the Govt Advocate from the year 1911 (Vide paras 3 & 4 of the Vice Presidts memo)

12 The President recognises that the Imprest accts of the municipality had been very imperfectly maintained and that it is not possible to account for the irregularities He therefore suggests that the Imprest may be replenished,

(1) by crediting Rs 50/- to general funds

(2) by charging Rs 100/- to the Expenditure side

though no Expenditure may have been incurred In short the proposal amounts to a write off of the unaccountable items and a request that the Imprest be fixed at Rs 500/-

13- As it is not now possible to trace the

Para 12 of P's memo
amount accted for
Rs 621 7 2
Add Rs 50 credited to
advance 11 5 7 2 Pre-
sidency Treasury of 11 6/- made
in the 5 1/-
Balance Rs 49 7 2 Add
Rs to be received from
late C Rao - 7 2 32 8 10
total Rs 500/- which is the
amount Imprest Rs 1

DK

12-2-9 amount asked for.

DK

NOTE—Contn sheet

WD 1233—GPB—60 CCC—1 12-16—S.

G R S III 2]

General and Revenue Secretariat | ML File No 48 of 1916

Serial No

Steps at which these irregularities occurred and as the Managing Committee of the ML Council recommend it, the proposal of the President may be sanctioned

yes

13 Secondly as regards recovery of Rs 28-8-10 ~~stated~~ from the Insurance bonus due to him. ~~The Insurance bonus due to Ramayya~~ In another connection a sum of Rs 223-3-11 has been asked to be recovered from the bonus amount due to Ramayya. The withholding of this amount would therefore not be irregular

Hagw

But Insurance Sec's letter dated 15th June, shows that a sum of Rs 507-3-5 has been recovered from the bonus due under instructions from the Hon'ble President the retrenchment of the Excess amount was not authorised by Govt and it is not clear whether the amount of Rs 28/- told is included in the Excess recovery by the Hon'ble President The President has been requested to intimate the authority under which the Excess amount has been recovered ~~If the said~~ Same ~~reported~~ in the letter If the Sum of Rs 28/ told is one of the items included in the amount to be withheld from the bonus, all that is necessary in this case would be a ratification of the President's

P U D No 3

The President's reply to be awaited

14 The President in her letter dated requests Rs. a sum of Rs 4-4-6 due to

NOTE—Contn sheet.

WD 1288—GPB—60 000—1 12-16—5

G R S III 2]

General and Revenue Secretariat | Mil File No 48 of 1916

Serial No	
	6 U D Vide draft in the linked file ~~+ consolidated~~ in the draft put up in this case 1/8/17
1	Col. Sir Sankaran Nair may also be remitted this may be done 15. In the concluding portion of para 12 of the Vice Pres[ident]'s memo, a sum of Rs 141-2-9 has been shown as unaccounted for and no orders of Govt. have been sought in respect of this amount. Besides it falls outside the question of the adjustment or regularising of the Imprest Rw Sec[y]) 28/7/17 16- Please put up a brief draft G O in accordance with the above notes and the marginal remarks 17 The papers have been needlessly delayed long 28 7 '17 Subd 18 A draft G O is put up for approval & orders 29/7/17 Rw Sec[y]) 30/7 19 Revised draft as directed by Reviewer is put up. This draft includes the Prudential recommendation made in Mil 51-16 linked to the 1/8/17 4 Rw Sec[y]) 1/8/17

WD 1233—GPB—60 000—1 12-16—S.

2481

G R S III 2j

General and Revenue Secretariat | Mil File No 48 of 1916

Serial No	
20	Please consult Br II as regards the proposed order [draft] relating to the adjustment of the 'imprest' 4/8/17
21	Branch II for favour of opinion MK 4/8/17
22	Submitted The case appears to require some further investigation — If as stated in the Vice Resident's memo of 6.12.1916, 2 items of receipts aggregating 164 9 11 were irregularly brought on the receipt side of the Imprest acct. - Vide para 10, and that owing are hundred Rs were given as imprest to the Public servants the outlay of 100 on the expenditure side of the Imprest a/c was evidently passed by them to avoid detection of the irregular use of an equal amount out of the said 164 9 11 added to imprest —
23	Whether these two items have been mentioned in the Dist. Special audit of the Dist Conducted by Mr Narasimha Murthy maybe kindly ascertained if not some enquiry seems

389-17

GEN & REV SECRETARIAT. II FINANCIAL 16 AUG 1917

9/8/9

—Contn. sheet

WD 1233—GPB—60 000—1 12-16—S.

G R S III 2j

General and Revenue Secretariat | ml File No 48 of 1916

Serial No

in the matter In any case the person who charged of Rs 100 in the criminal case in 1911 - as amount had found by the Public prosecutor is evidently responsible for shortage — the same -

24 From the Vice President's memo it appears that the nature of the 2 items of receipt amounting to 164-9-11 added the inspector was not right of it, that subsequently the inspect was thereafter taken as more than 500 Rs account for the money in respect of it, and that as Rs 100 & 50 were found elsewhere from the Public Prosecutor & Court advocate resp: the inspect was taken at the round figure of 650 —

25 It is not therefore quite clear how Channah can be made to pay any 28-8-10 The exact amount to be made good seems to be Rupees difference of 43- Appeal upon basis of the amount Rules to be recoverable, or the responsible for which Channah be fixed as any individual the sum of 28-8-10 included in it will have to be written off as well -

26 It would be well to consult the Comptr also in respect of the 2 items of

N

NOTE—Contn sheet

B 1233—GPB—60 000—1 12-16—S.

G R. S III-2]

General and Revenue Secretariat | Mil File No. 48 of 1916

Serial No

X
to 389-17

referred by the Vice President.
Asst Tr)
18/8/17

27 Sub[n] for orders.
Asst 9/8/17 Please expand the note and say whether Mr Chatterjee should be consulted officially? May the Comptroller be consulted unofficially?
MK 9/8/17
Revsec)
2nd member) hm 13/8/17

417 16-8-17

28 No further enquiry will be necessary as Kellett's report at Sno furnishes all the facts necessary. Please draft orders as proposed by 2nd member.
hm 16-8

29 Please put up a draft as advised by 2nd member.
hm 15-8-17

Subd
30 A clean draft as directed by the Revsec is put up.
MM MK 15/8/17 Revsec)
17/8

NOTE—Contn. sheet.

2371 WD 1988—GPB—60 000—1 12-16—S.

G R S III-2]

General and Revenue Secretariat | Mil File No 48 of 1916

Serial No

31 A clean draft as directed by the Rev Secretary is put up, with a clear mention of the amounts to be written off
18/8/17
Rev Sec?)
MK 18/8

32 Please consult Br II as to the due tabling of the draft put up —
BM 21 8 17

33 Branch II for favour of opinion as regards proposed draft-
MK 21 8 17

GEN. & REV STDS. II FINANCIAL 22 AUG 1917

34 Sec'b DM 22 8 17

X U.1 389-17

Mr Scampi's damages is stated to have paid 0 5 7 as 6 8 11 is stated by the Chief —

In accordance with the remarks above it is necessary to mention any details regarding the irregularities in the 1432 q in the draft under reference

Para 4 of the President's letter of 29 1 17 might be read in connection in the preamble and for remarks may be amended to the resolution of the Mil Council approving of the Managing Committee opinion to pay the indent at 4 320, credit 4 50 to the Comfunds of the Mil and adjust the double payment of 4 600 already drawn by both the Mil

—Contn sheet

JD 1283—GPB—6C C00—1 12-16—S.

2571

G R S III-2]

General and Revenue Secretariat | Mil File No 48 of 1916

Serial No	
	Prosecution.
354-17	35 Sanction may also be accorded to the issuing of the 3 summonses stated to be due from C Ramaya & others - and the imprest being recouped -
	Mr. Hardcastle in June 1916 reported that there was only Rs 11.0 for T[illegible] So written off as a final charge 25/8
	and recoup the imprest —
	36 - Subt for orders with reference to para 32
A	23/8/17 A recent communication received from the Revenue Board shows that a sum of Rs 28-8-0 due from Mr C Ramayya has been recovered out of his Inam Estate. It therefore appears that it would be sufficient to regularise the imprest as resolved by the Mil Council
	(Revised) 24/8/17 37 Should not this subsequent information also be noticed by the Fe Branch? Please send the linked file and, on return, ~~adopt the suggestion and~~ put up clean draft adopting the suggestions received
	25/8 38 As the personal circumstances of the case the proposal at A appears to be the most desirable

NOTE—Contn sheet

WD 1933—GPB—60,000—1 12-16—S.

G R S III 2]

General and Revenue Secretariat

File No 48 of 191

Serial No

Cannot be adopted. Of the 3 items comprising 39 & 40, 28 & 10 have been recovered and the action of the Mr. Pensions and the Comptr & Accountant Genl has been rectified.

39 The Mr. cannot have recommended the writing off of any the amts due from Sanjay Chandra which is apparently not irrecoverable —

40 A simple draft order omitting para 2 altogether would perhaps meet the requirement of the case. It is unnecessary to refer back the Mr. cannot original at this stage.

41 Mr. Chandra may, perhaps, obtain from an endorsement in red the letter to the Mr. dtd 4 4 1917

for IV)

IV
L. FUND
27 AUG 1917

25 8 17

42 Subt with reference to para 37, with a revised draft as per file opinion.

28-8-17
30

Rwd)

May be appd —

3 9 17

2nd member) I Do not think the H Branch has any right to suggest [illegible]

68
3-9-17

NOTE—Contn sheet

GPE—60,000—1 12-16—S.

Serial No

Contents of draft as my
The 1st light of Lyonnet which upon 1.
the 4th the cashew 140 is
Gate about to France
the enemy did be
reported not to undergo
in such circumstances unfortu-
Name marked the enemy
4·46 in my draft
It did arise
Hope this Kind proceeding
will not screen.
A member draft
Shared in the marked
without personal interview

Y
4 9

To be shown to Asst Secy Br II for information
and guidance

Asst Secy Br II for 'com
& return

MK
4/9

Thanks

— There are two drafts appd by the 2nd
member - Asst Secy Br IV may submit in
person & ascertain which of these should be
issued -

Does marked
Brigden remarks as
regards the availability
of the Regt-pers-of-a Br IV
Dist &c

4-9-17. MKS

I submitted the drafts & the 2nd Member for
instructions as which of them should issue and

NOTE—Contn sheet 9/17

ND 1283/-GPB -60000—1 12-16—S.

G R S. III 2]

General and Revenue Secretariat | Jml. File No 48 of 1916

Serial No	
	also a fair reading portion of a [redacted] containing the important communications issued from the Presidt. The revised reading portion has been pasted and a note has been made that the order portion as amended this day should be entered when this reading portion is issued. The draft may issue now. BMK 7/9/17
6	To the President, Munt Council, Bangalore " Comptroller, Mysore Govt No 1613-14 dy 12 9 17 Sanctions (1) the proposal to fix the Office imprest at Rs 500 (2) the writing off of the irrecoverable amount of Rs 4 4 6 & directs the recovery of Rs 6 14 6 from Clerk Sampanga Ramiah, with the observation that irregularities were serious and should be guarded against in future This may be recorded in B. JAM 1/10/17

B

NOTE—Contn. sheet.

D 2371

No 48-76-3 Enclo.

OFFICE OF THE PRESIDENT, MUNICIPAL COUNCIL

Bangalore City, dated 29th January *191* 7

From

DEWAN BAHADUR RAJA SABHA BHUSHANA
K P PUTTANNA CHETTY, ESQ,
Honorary President, Municipal Council,
Bangalore City

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
Revenue Departments, Bangalore

SIR,

"held in the file & copy not

I have the honor to state that in response to the Comptroller's circular letter No 576/L A D 79 dated 20th July 1915, calling upon the Vice Presidents of the several Municipalities to acknowledge the permanent advance held b them a scrutiny was made of the Imprest Accounts of the Bangalore City Municipality, when it was found that certai amounts of money were unaccounted for The accounts as forthcoming in the Imprest Account Register did not tally with the reports of the Local Auditors of the Comptroller' Office nor with those of the Honorary Municipal Auditors

2 The only available Government order went to s that the permanent advance of the Bangalore City Municipality was Rs 500/- The late Head Accountant C R Rao who was called on to explain the discrepancies alluded in the first para stated that the Imprest had been r to Rs 650/- as a sum of Rs 100/- had to be advanced t the Public Prosecutor and Rs. 50/- to the Government Ad-

cate

4s-16

1916-17

From The Honorary Resident
Municipal Council
Bangalore city

To The Secretary to the
Government of Mysore
Revenue Department
Bangalore

Dated 29th January 19

Despatched 31st

Received 1 FEB 1917

General No 272

No

Enclosure No 3

Submitting a report on the irregularities brought to light in the Imprest accounts of the Bangalore city Municipality

Advocate in 1911 He endeavoured to absolve himself from all liability by stating that Rs. 32-13-4 had been advanced to the late Mr Pleader Seetharamayya for Law charges While the Imprest Account Register shewed that the late Mr Seetharamayya was to account for only Rs. 4-4-6, it was impossible to prove the incorrectness of C Ramaiya's allegation with regard to the former Gentleman's liability for a higher amount as Mr Seetha Ramayya was no more

3 The entire question was carefully examined by the Vice President who in his memo dated 6th December 1916 submitted the result of his scrutiny of the Imprest Accounts from the earliest time Copy of the said memorandum is herewith appended The results of his investigation went to shew that the permanent advance was no more than Rs 500/- that Rs 164-9-11 which, as far as the accounts went, had not been spent out of the Imprest had been re-couped and had been brought on the receipt side of the Imprest Accounts and that Rs 100/- had been paid out of the General Funds to the Public Prosecutor and had figured on the expenditure side both of the Ledger and of the Imprest Accounts According to the Vice President's memo, out of a sum of Rs 500/- plus Rs 164-9-11 plus Rs 100/- or Rs 764-9-11 that had thus to be accounted for, accounts were forthcoming for Rs. 581-11-4, it was impossible to fix the responsibility in the case of --- Rs 143-2-9 and the balance of Rs 39-11-10 was to be recovered as ppecified on the margin

Late Mr Seetharamayya's son - Rs 4-4-6
Sampangi Ramayya, Clerk " 6-14-5
C Ramayya Late Shroff " 28-8-10
Total Rs.39-11-10½

4 The subject was carefully discussed by the Managing Committee, who decided that though the permanent advance was only Rs 500/-, it had been unauthorisedly increased to Rs.55 that this figure having been acknowledged as the correct one after several audits by the Municipal Auditors and the Auditors of the Comptroller's Office might be accepted, that the permanent advance should once again be regularised by

crediting

crediting to General Funds Rs 50/- advanced to and since recovered from the Government Advocate and bringing on the expenditure side of the General Ledger the accounts for Rs 100/- advanced to the Public Prosecutor and that the sums of Rs 6-14-6 Rs. 4-4-6 and Rs 28-8-10 were to be held accountable by Clerk Sampangi Ramayya, the late Mr. Seetharamayya and the late Head Accountant C Ramayya respectively The main consideration that seems to have led to the Managing Committee coming to this decision was not only the length of time that had elapsed since the irregularities pointed out in the Vice President's memo had been perpetrated which made it impossible that any one could be called on to account for them satisfactorily at this stage, but also the exceedingly unreliable nature of the Imprest Account Register itself during the earlier years, when obviously it was common to frequently forget entering items sometimes of expenditure and at other times of receipts

5 The subject was carefully considered by the Municipal Council at their meeting of 6-1-17 and copies of their resolution as well as of the Managing Committee are submitted herewith The Municipal Council were in agreement with the views of the Managing Committee and recommended that Clerk Sampangi Ramayya should be called on to account for Rs 6-14-6, that Rs 4-4-6 should be recovered from the late Mr Pleader Seetha Ramayya's son and that Rs 28-8-10 was to be recovered from Mr C Ramayya

6 I beg to intimate that in accordance with this Resolution, a communication has been addressed to Mr Pleader Seetha Ramayya's son, requesting payment of Rs 4-4-6 and that Clerk Sampangi Ramayya has been called on to account for Rs 6-14-6 Government may be pleased to direct that in addition to Rs 3-3-11 to be with-held out of C Ramaiah's Insurance amount, a further sum of Rs 28-8-10 directly traced to C Ramaiah in the

the Imprest Accounts may also be with-held and credited to Municipal Funds

I have the honor to be,

Sir,

Your most obedient servant,

V P Kettanmaplett

Honorary President

C.R.G.

Office of the Municipal Council,

Bangalore City, dated 6th December 1916

M E M O

Not received Submits herewith Mr Venkatrangiengar's* report on the Imprest accounts of the Bangalore City Municipality

The audit objections thus far furnished seem to depend mainly on the local auditor's scrutiny of the Impress account during 1913-14 From their report (vide flag 1), the total impress was Rs 650/- distributed thus -

Health Officer	Rs	200- 0- 0
" for E D Hospital	"	50- 0- 0
Public Prosecutor & A.	"	100- 0- 0
Collector of Cattle Pound	"	35- 0- 0
" Collection Office	"	25- 0- 0
Octroi Inspector	"	50- 0- 0
Municipal Engineer	"	25- 0- 0
Chattram Parpathegar	"	10- 0- 0
Vice President	"	105- 0- 0
Total	"	650- 0- 0

On this assumption, certain objections were taken by the Auditors in re want of payees' receipts &c

2. The Comptroller in his circular letter No 576/L A D 79 dated 23-7-1915 called upon all Municipal Offices to acknowledge the permanent advance held by the Vice President and followed it by innumerable reminders The several Officers holding permanent advance out of the City Municipal funds were then called to acknowledge their moiety, when it was found that Rs 44-13-10 was not accounted for, thus -

The

The Health Officer acknowledged		Rs.	250- 0- 0
Municipal Engineer		"	25- 0- 0
Collector	.	"	25- 0- 0
Octroi Inspector	...	"	50- 0- 0
City cattle pound	..	"	35- 0- 0
Malleswaram Pound	.	"	20- 0- 0
Chatram Parpathegar.	.	"	10- 0- 0
Despatching clerk.	...	"	1- 0- 0
Government Advocate	. .	"	50- 0- 0
Public Prosecutor		"	100- 0- 0
Amount with Vice President		"	39- 2- 2
	Total	Rs	605- 2- 2

3 When I took charge during December 1915 it was not known that the amount of Rs 150/- distributed between the Government Advocate and Public Prosecutor was included in the Imprest accounts Following Government order No 7098-99/L.F 316-96 dated 21-11-1900 attached to the Imprest book the permanent advance was believed to be Rs. 500 and as accounts for only Rs. 465-2-2 were forthcoming I issued a notice to C Ramaiah to account for the balance.

4. C Ramayya explained (vide flag 2) that the permanent advance was Rs 650/- that the preceding sum of Rs 150/- had been included therein, and that the deficit of Rs. 44-13-10 was to be accounted as follows -

(a)	Decoration charges	Rs	5- 0- 0.
(b)	Law charges	"	32-13- 4
(c)	Amount spent for purchasing two Receipt stamps	"	0- 2- 0
(d)	Money advanced to Sampanji Ramiah (Camp clerk) and to be accounted for by him	"	6-14- 6
	Total	Rs	44-13-10

5. On checking carefully the Imprest accounts once again

again, items (a), (c) and (d) were ascertained to be correct. But whereas C. Ramayya professed that a sum of Rs. 32-13-4 was to be accounted for by the late Mr Seetharamayya, the Imprest accounts bore out only Rs. 4-4-6 having to be accounted by him Clerk Sampangy Ramaiah explained that out of Rs. 6-14-6 to be accounted for by him a sum of Rs 4-5-9 had been returned to C Ramayya, a sum of Rs 2-3-2 had been advanced to peons and was to be recovered from them and that he was to refund as 0-5-7 only which he has since done. This explanation he gave to the special auditor Mr Raghunatha Rao and C Ramayya did not disagree, nor has he accepted the explanation either. Strictly according to the premises thus far specified C. Ramayya is responsible to account for Rs 28-8-10, a sum of Rs 4-4-6 has to be recovered from Mr Pleader Seetharamaiah's son, and since C Ramayya has not acknowledged either receiving payment or accounts from Sampangy Ramayya, the balance of Rs 6-8-11 has to be accounted for by Sampangy Ramayya. This, in brief, is the position taken by Mr. Venka Rangiengar in his report.

6 The special auditor who checked the bills drawn in favour of the Vice President or other Municipal Officer for three years prior to 1915 came to the conclusion that C.Ramiah was to account for Rs 9-7-8 (vide flag)

7. None of the reports however go sufficiently deeply into the case, though Mr Venkatrangiengar touches upon the main point in his report viz as to what exactly was the Imprest sanctioned by the Government to the City Municipal Office The available Government Orders on this head go to show that it was only Rs 500 the local auditors of the year 1912-13 note that it is Rs. 650 On the 1st February 1913 when the Hon President took charge of Municipal Administration, C Ramaiah has written in the Imprest accounts (vide flag) that the permanent advance totals up to Rs 550 ' In the audit report

for

for 1914-15, the legal auditors practically withdraw their state-ment of 1912-13 and state that the Government Order allows only an impress of Rs. 500 which has been increased to Rs 650/ as Rs. 100/- had to be advanced to the Public Prosecutor and Rs. 50/- to the Government Advocate. No one has endeavoured to find out whether these two amounts have been paid out of the authorised advance of Rs. 500/- or whether the latter has been unauthorisedly increased and the expenditure met

8 I made reference to the Comptroller asking to be furnished with a copy of the Government Order increasing the amount of the permanent advance from Rs 500/- to Rs 650/- but have not received a reply There is no such order available in the Municipal Office. The Local auditors of 1914-15 have withdrawn their acceptance to the Imprest being Rs 650 On 1st February 1913 C Ramayya says the imprest is Rs 550/- while on 4th January 1916 he explains that it was Rs 650 The necessity for advancing Rs 100/- to the Public Prosecutor arose in November 1911 and not during the period February 1913-January 1916 All this went to show that the increase in the permanent advance existed only in C Ramayya's imagination

9 On the 22nd September 1916 the cash balance at the disposal of the Vice President was Rs 85-14-3, a sum of Rs 0-9-6 had to be recouped and the sum of Rs 516/- had been acknowledged by the various Municipal Officers and Public Prosecutor and Rs. 50/- paid up by the Government Advocate and therefore included in Rs 85-14-3 first referred to, thus bringing the total to Rs. 602-7-9. It was clear that C Ramayya could not have paid this sum out of an advance of Rs 500/- only I therefore thought that the only solution was that he should have been brought on the receipt side of the imprest book items of recoupment that did not figure on the expenditure side or that he had brought items on the expenditure side of the imprest register, which had been also shown in the general cash book. With this aspect of the question in view a careful

check

check of the Imprest account book and cheques issued to the Municipal Officers for imprest was made.

10. The following facts came to light -

(a) On 18-8-1908 a sum of Rs 103-7-5 has been received from the Amildar, Bangalore Taluk on account of pendals put up, and brought on the receipt side of the Imprest accounts

(b) For a total sum of Rs 194-11-3 said to have been deposited in the Government Savings Bank (vide items 56, 76 & 81 of the Imprest accounts) a sum of Rs 255-13-9 is said to have been withdrawn and brought on the receipt side of Imprest accounts, a sum of Rs. 61-2-6 being in excess

There is nothing to shew that the amount of (Rs 103-7-5 plus Rs 61-2-6) Rs. 164-9-11 had been spent out of imprest

(c) On the 14th November 1911 a sum of Rs 100/- has been debited to the imprest accounts for payment to Mr S Ranganna, Public Prosecutor for law charges As I have already explained when scrutinising the general cash book on the dates specified in the Imprest accounts, when Imprest moneys were for the first time advanced to the various Municipal and other Officers, it transpired that on 14-11-11 a bill for Rs 100/- has been passed for payment and cheque No 360/60 dated 14th November 1911 has been issued in favour of Mr S Ranganna This has been brought on the expenditure side of the Cash book on that day A sum of Rs 100/- has also been shewn on the expenditure side of the Imprest accounts on the same date as paid to Mr Ranganna, without the money being brought on the receipt side

11 With the view of confirming any suspicion, I wrote to Mr Ranganna and in my letter No 1358 dated 30-10-1916 asked him to account for the sum of Rs 100/- paid out of imprest on 14-11-1911 and another sum of Rs 100/- paid by cheque on the same date Mr S Ranganna disclaims having

received

received two such instalments of Rs. 100/- each, as there was no need (vide flag

12. The total amount then that has accounted for is -

Rs 500-0- 0 (sanctioned in G.O No.7098-99/L.F.316-96 dated 21-11-1900)

" 164-9-11 (Vide page of this memo)

" 100-0- 0 (which has a double entry on the expenditure side)

Rs. 764-9-11 . Total

Out of this sum of Rs 764-9-11 accounts are forthcoming for the following - viz

With the	Health Officer	Rs	250- 0- 0
"	Municipal Engineer	"	25- 0- 0
"	Collector	"	25- 0- 0
"	Octroi Inspector	"	50- 0- 0
"	City cattle pound Mutsaddi	"	35- 0- 0
"	Malleswaram	"	20- 0- 0
"	Chatram Parpathegar	"	10- 0- 0
"	Despatching Clerk	"	1- 0- 0
"	Government Advocate (since returned)	"	50- 0- 0
"	Public Prosecutor	"	100- 0- 0
Decoration charges unadjusted		"	5- 0- 0
Paid for law charges and to be recovered from Mr Seetharamiah's son		"	4- 4- 6
Money advanced to Clerk Sampangy Ramaiah and to be accounted by him		"	6-14- 6
Amount spent for purchasing two receipt stamps		"	0- 2- 0
Amount on hand with the Vice President		"	39- 2- 2
	Total	Rs	621- 7- 2

Accounts are not forthcoming for the balance of Rs (764-9-11) minus(621-7-2) equals Rs 143-2-9 which amount obviously has to be recovered, it is difficult for me to say from whom

Letter

Letter has been addressed to Mr Ramaswamiah, son of the late Mr. Seetharamayya, requesting for immediate payment of Rs. 4-4-6. Sampangy Ramayya has been asked to account for or pay up the amount of Rs 6-14-6 before the end of the week

Sd/- R Subba Rao,
Vice President

6-12-1916

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* C O P Y *

For Hon President

C.R G

BANGALORE CITY MUNICIPALITY.

No. XI.

Proceedings of an adjourned ordinary General Meeting of the City Municipal Council, Bangalore, held in the Council Chamber, City Municipal Office on Saturday the 6th January 1917.

Present.

H. Rowan Bahadur Rajaseabhabhushana P.P. Puttanna Chetty, Esquire, Honorary President

2. R. Subba Rao, Esq., B.A.C.E., L.C.E.

Vice President.

3. F. Fernandes, Esq., L.R.C.P. & S., L.F.P. & S.,

Health Officer.

4 K. Thimmayya, Esq , P A ,B L

5. C.V. Narasimhiengar, Esq., B.A. B.L.

6. Chinnaswami Chetty, Esq.

7. H. Timmiah, Esquire.

8. B.V. Ramaswami Chetty, Esq. B.A.

9. B. Rowan Khan, Esq.

10. S. Venkatramaiya, Esq. B.

11. M Surappa, Esquire

12 Father P M Briand

13 M Subbayya, Esq , B A

Absent.

1. D. Adeypa, Esquire.

2. D.B. Ramachandra Chetty, Esq.

3. Reverend D.A Rees.

4. B.V. Garuda Char, Esq.

5. B.V. Venkatrao, Esq.

6. D. Ramachandra Hindlu, Esq.

7. G.Siddaveerappa, Esq.

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Sd B. Rowan Khan, Esq.

9. S.Venkataraggiengar, Esq ,

10. V. Venkatrama Iyer, Esq.B.A.

11. Krishnamurthi Rao

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25 Vice President's memo dated the 6th December 1916, bringing to light certain irregularities in the Imprest accounts of

of the Municipality and the Managing Committee's opinion thereon

Resolution - The Municipal Council are in agreement with the Managing Committee's opinion

Sd/- K P Puttanna Chetty,
Honorary President

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* C O P Y *

For Hon. President

C R G.

Proceedings of the Managing Committee meeting held on the 23rd December 1916

P r e s e n t

The President — Mr B V.Ramaswami Chetty, B A
The Health Officer — " B Usman Khan
Mr H Ramaiya — " B Chinnaswami Chetty
Mr M Basavayya, B A , B L

A b s e n t .

Mr. B K Garuda Char
" D B Ramachandra Mudaliar

Vice President's memo dated the 6th December 1916, bringing to light certain irregularities in the Imprest Accounts of the Bangalore City Municipality

Resolution - The Maraging Committee would adhere to the figure acknowledged as the correct one after several audits by the Municipal Auditors ard the Auditors of the Comptroller's Office The permanent advance of Rs 500/- unauthorisedly increased some years ago to Rs 650/- should be regularised by crediting to General Funds Rs 50/- advanced to and since recovered from the Government Advocate and bringing on the expenditure side of the Ledger of the accounts for Rs 100/- advanced to the Public Prosecutor According to para 5 of the Vice President's memo, Clerk Sampangy Ramayya has to account for Rs. 6-14-6, Rs 4-4-6 has to be recovered from Mr Ramaswamayya, son of the late Mr Seetharamayya and Head Accountant C Ramaiya is responsible for Rs 28-2-10 The Managing Committee agree with the Vice President in this view

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* C O P Y *

For Hon President

C.R.G

Note on the audit of the accounts of the Bangalore City Municipality for the year 1915-16.

Name of Senior Auditor Mr V.A. Govinda-Raja Mudaliar.
Name of Assistant Auditors Mr K. Jotsnh Pillai
Mr M Krishnasamy Iyengar

Date of commencement of audit 9th August 1916
Date of completion of audit. 23rd December 1916

Period occupied (excepting sundays and holidays), is 110 days in current audit against last audit 111 days.

Name of Honorary President and Vice Presidents who held office during the period of audit

Name of Honorary President Dewan Bahadur K P Puttanna Chetty Esq.

Names of Vice Presidents

1 B. Basavardhya, Esq., B A., B.L., from 1st July 1915 to 23rd December 1915

2 R Subba Rao, Esq., 24th December 1915 to 23rd January 1916

3 B Basavaradhya Esq., B A., 24th January 1916 to 10th February 1916

4 R Subba Rao, Esq., 11th February 1916 to 30th June 1916

This is the sixth audit of the accounts of the unicipality The last audit ended on 19th April 1916 and was for the period from 1st July 1914 to 30th June 1915; the present audit is for the period from 1st July 1915 to 30th June 1916

Check of cash balance.

The cash on hand of the following departments were examined on the 12th August 1916 and the [illegible] noted below

1	Cash on hand with the Vice President (Suspence account vide list attached statement No 1)	Rs 2,636-14-8
2.	In the Public Works Department	Rs 20-12-0
3.	In the collection Department	Rs 11-2-0
4.	In the Health Department . .	Rs 197-3-10
5.	Undisbursed pay as per petty cash book	Rs 227-12-0
6.	Cotroi department (26th December 1916) .	Rs 47-15-1

The cash balances agreed with the balances shown in the respective impreest books.

In the collection department there is an old outstanding advance of Rs1-10-0 made to distraining officer Steps may be taken to recoup the amount.

Part I Action taken on the last audit

1 The audit note with the statements containing 182 objections relating to the year 1913-14 were received back with the President's No. as detailed in the margin

3700/44 d/16-5-1916
3910 " 26-5-1916
4095 " 7-6-1916
821 " 24-8-1916
898 " 6-9-1916
1127 " 2-12-1916 (audit note)

2. Out of the items of objections received with replies such of those that have not been satisfactorily replied to or that require further action have been embodied in the objection statements appended to this audit note The statements relating to remaining 220 items as detailed in the margin are still pending in the President's Office Early steps may be taken to expedite their return

42,
44 to 46
51 to 57
66 to 69
83 to 87
93 to 112
115 to 120
134 to 136
149 to 151
164 to 166
171 to 172
176 to 177
188 to 241
247
249 to 255
273 to 320
331 to 332
342 to 345
347 to 380
393 to 397
399 to 402.

The audit note and the objection statements for the years 1910-11, to 1911-12 and 1912-13 have not as yet been returned with replies Early steps may be taken to return them

Audit Note for 1913-14

Para 5 (ii) The irregularity continues The Vice President's signature is only at the foot of the list instead of against each item

of increase or decrease.

(iii) The corrections or alterations made in the Demand Register due to increases and decreases as noted in the Mutation register are not attested by any responsible officer even now. Vide rules 46 and 390 of the Municipal Account Manual

(v) Sanction of Government has to be obtained for the remission of Rs7-3-4 being the arrears of ~~Home~~ house tax due from Koyangadi Papannah Vide rule 84 clause 5 of Municipal Account Manual

(IX) The following sums have not as yet been taken to credit in Municipal cash account

In favour of Bangalore City Municipality

February 1914 Credited in the Doddaballapur Taluk Treasury Rs6-14- 0

do Anekal do Rs0-15-11

(X) Rules 59 to 63 of Municipal Account Manual in the matter of issuing bills are not observed and the irregularities referred to still continue

6 Octroi account

(i) The suggestion given in respect of impressing the bales with the octroi ~~seal~~ seal for purposes of identification in case refund is claimed has not been adopted

(iii) It is stated that the Municipal Bye law (Rule 16) in force does not permit the levy of Mahadari fees of one anna on each of the carts covered by a signle pass while rule No.164 of Municipal Account Manual does

This may be brought to the notice of Government and necessary amendments caused to be made.

(iv) The suggestion to fix some time limit

in respect of exempted timber allowed by free passes was not [illegible] Rule 139 Municipal account Manual

(vii) The inward forms in the octroi receipt books are not cancelled even now

8. Rs38-7-9 being the timber yard rent due from M Ahemed and Co., has not as yet been recovered.

9. (ii) The irregularities still continue unrectified Cattle remaining unreleased at the end of a month and at the end of the official year are not carried over as opening balance to the succeeding month or the year

(IV) and (V) Auction lists of impounded cattle are not filed togetner serially for facility of audit The other irregularities still continue

10 In respect of non recovery of fine short remittances and excess payments of feeding charges amounting in all to Rs8-2-0, needful steps may be taken to recover it from the party responsible

11, 12 and 13 The suggestions given for rectification of the irregularities noticed in the Hackney carriage and Animal and vehicle tax accounts are it is stated being attended to from the first second half year of 1916-17

13 In the audit note for 1913-14 Rs1706-8-0 are shown as arrears remaining uncollected at the end of the official year, while the Municipal office states in reply it was only Rs259/- The cause of the difference should be explained.

Steps may be taken to recover the full

amount and in case, it is found irrecoverable sanction of Government may be obtained for writing it off the accounts. Vide rule 84 (5) of Municipal Account Manual

15. (i) The Demand and Collection registers do not bear indications of having been checked by any respondible officer

(ii) No vacancy list of shops is submitted by the Market Sergeant to the Head office for purposes of effective scrutiny with the Demand and Collection registers

16. The demand registers of the several extensions is stated to be still under compilation. The other discrepancies noticed still continue

17 (ii) It is stated that a suit has been filed for the recovery of the amount due from Mr Syed Abdul Khader towards slaughter house contract

(iii) As regards the sum of Rs120/- being the pasture land contract for 1913-14 the sanction of Government may be obtained for writing off the accounts as it is stated to be irrecoverable

18 (i) The adjustment of Rs0-1-9 stated to have been effected in the accounts could not be traced The monthly account in which the adjustment was effected may be kindly pointed out

(iii) and iv) The old cheques Nos 503 of 10th March 1913 and 25 of 4th July 1913 for Rs11-15-4 and Rs241-10-4 were destroyed at the time of audit Cheque No 414 of 30th January 1913 was not produced for destruction as required by rule 351 of Municipal Account Manual

20. No sanction of Government was obtained for the motor car establishment.

22. Sanction of Government should be obtained for Rs195-12-6 being the cost of Kintergarten materials purchased for the use of City Municipal Kannada ~~Boy's~~ boys' school The invoices showing the details of materials purchased and the payee's receipts for the money were not furnished

35. Details for the sum of Rs165/- being the cost of stamps etc , have not as yet been furnished

43. As regards the expenditure of Rs70-10-3 referred to, it was stated in reply that a sum of Rs 20/- forming a portion thereof was refunded to the Head office as per Health Officer's memo No 657 dated 6th December 1913 But a reference to the original accounts maintained in the office disclosed that no such credit was afforded It was further brought to light that the sum formed a portion of the amount misappropriated by the late Head Accountant Mr C Ramiah Steps may be taken to recover the sum in question

45 The sum of Rs 35-8-0 paid in excess to Puttusamiah and Udapi Subbannacnar and to Ghouse Khan and Rasool Khan has not as yet been recovered from the parties and credited to Municipal Funds

47 The measurement books are still allowed to be kept in the custody of the Engineering Department instead of in the Municipal office as required by rule 262 of Municipal Account Manual Owing it is stated, to want of room in the latter office.

Deposit accounts.

51. The irregularities noticed in this account still continue The details for the sum of Rs 3,989-5-3 being the portion of compensation amount credited to deposit No 235 on 3rd March 1909 have not as yet been furnished

52. (i) The advance amount outstanding viz., Rs421-0-8 has not as yet been adjusted.

(ii) Advances made to the Municipal Advocate, Executive Engineer, and Chief Electrical Engineer are not as yet fully adjusted.

53 (iii) The stock of stationery articles is not verified by any responsible officer as required by rule 320 Municipal Account Manual

56 Rs90-15-4 paid out of imprest of Rs105/- has not as yet been recovered

1914-15

The report for the year 1914-15 with the objection statements forming accompaniments thereto forwarded to the President for remarks or replies with Comptroller's No 3111 L & D,427 dated 21st October 1916 have not as yet been received back with the needful attanded to They may be returned early as by such long delays, audit loses its value and irregularities noticed are allowed to recur

Part II Result of current audit

1. The Municipal Account Manual was not brought into force in the Municipality even during the year 1915-16 as required by Government order No 8294-5/Ml.141-14-6 dated 26th

April 1915. Unless the Municipal Account Manual which has for its aim the improvement of account procedure in the Municipality is brought into force in its entirely the irregularities will continue year after year in spite of annual and detailed audit. Kind attention of the President is invited to this subject

2. Irregularities noticed in the current audit were embodied in the usual objection statements containing serially numbered items 1 to 222 and objections were duly made over to the President's office from time to time for necessary remarks or replies, and only such of them as seem to call for special mention are briefly noted in the following paragraphs

3. The accounts of the Municipality for the year 1915-16 opened with a balance of Rs35,781-5-1 and closed with that of Rs the receipts and disbursements under all heads for the year amounted to Rs and Rs respectively

Receipts

4 House and Mohatarfa taxes.

The demand under assessed taxes (House-Water, lighting and Mohatarfa taxes) as per Jamabandi for the year 1915-16 was Rs Rs1,11,567-4-11 against Rs95,603-0-2 for 1914-15 thus showing an increase of Rs15,964-4-9

Of this demand a sum of Rs86,782-13-2 was collected during the year leaving a balance of Rs24,784-7-9 at the end of the year.

The arrears at the commencement of the year 1915-16 under assessed taxes amounted to Rs59679-14-4 of which a sum of Rs Rs23,210-14-6 was collected during the year leaving a balance of Rs36,468-15-10 at the end of the year

Thus the total arrears which remained outstanding at the end of the year 1915-16 was Rs61,253-7-7 classified as under

	Name of Division	Amount
No	I	Rs 6,877- 6- 5
	II A	Rs 2,179- 3- 7
	B	Rs 2,079- 7- 7
	III A	Rs 3,095- 7-11
	B	Rs 3,478-15-10
	C	Rs 2,771-13- 5
	IV A	Rs 1,015- 0- 2
	B	Rs 2,769-10- 7
	V	Rs13,427- 3- 7
	VI	Rs 8,802- 4- 6
	VII A	Rs 2,505- 9- 6
	B	Rs 3,359-13- 6
	VIII	Rs 3,815-15- 2
	IX	Rs 5,075- 7-10
	Total	Rs61,253- 7- 7

Particular attention may be paid to Divisions Nos I V, VI and IX where arrears exceed Rs5000/- During the year under audit no notices were issued to defaulters nor was a warrant register maintained

Early steps may be taken for the recovery adjustment or writing off of the amount so as to reduce the outstanding balance as far as possible

The several demand registers show a total demand of Rs1,11,567-4-11 while the Demand collection and Balance Statement shows Rs1,11,567-4-8. The difference of Rs9-15-9 observed in certain divisions as detailed hereunder may be explained

	As per Demand register	As per D.C B	Difference.
IV Division	Rs5,537-14- 4	Rs5540- 1- 3	Plus Rs2, 2-11
VI "	Rs4,841- 1- 6	Rs4849- 3- 2	Plus Rs8- 1- 8
I B "	Rs6,540- 1- 6	Rs6539-12- 8	Minus Rs0- 4-10
	Rs16,919- 1- 6	Rs16929- 1- 1	plus Rs9-15- 9

The several Mohatarfa Demand Registers show a total collection of Rs1,09,993-11-8 whereas the Demand collection and Balance Statement submitted to Government in form No.24 shows a collection of Rs1,10,023-4-0 The difference of Rs 29-8-4 may be traced out and the figures agreed

Moreover as the collections are not duly classified monthly in the monthly kistis it is found impracticable to find out the actual Mohatarfa collection during the year to enable the verification of the amount with the total figure posted in the collection column of the Mohatarfa Demand Registers

5 The Demand Collection and Balance statement prepared and submitted to Government in form 24 as required in rule 18 of the Municipal Account Manual showed an arrear balance of Rs59,752-12-4 on 30th June 1916. The cause of the difference of Rs1500-11-3 should be found out and the correct figure arrived at.

1253 7 7 Form 4
59752-12-4
1500 11 3

6. Mehatarfa accounts.

The irregularities observed in the audit of the accounts are noted below

(1) In certain instances Treasury credit certificates were not obtained in the Khirdies (Vide items Nos 162, 170, 172, 173, 174, and 183 in the objection statement)

The needful may be done

(2) A sum of Rs8-15-11 representing the Mehatarfa collections of the VI Division was not brought to account in the Khidie The collection was not posted in the Demand register, but the amount was shown as the arrear outstanding at the end of the official year The matter requires detailed investigation (Vide item No 164 in the objection statement)

(3) Mehatarfa collections amounting to Rs22-8-11 of the VI Division for the year 1915-16 were acknowledged by both by receipt from the bill books as well as from the Hand receipt books which are meant to be used only in respect of arrear collections. This matter requires investigation as it is possible that the amounts may have been checked twice and credited in accounts only once (Vide item No 165 in the objection statement

It should be seen by the office that receipts are issued from the and Receipt Books in case of arrears only and from the bill books in case of current demand

Every receipt in the bill book is stamped with the facsimile signature of the Vice President and in spite of a remark made thereon that, that would not hold good as a receipt unless it is signed by the Shanbog etc.

the illiterate are likely to regard it as regular receipt for the money paid even if the Shambogue omits to sign it. The municipal office should therefore regard each receipt as of the value noted therein and when the bill books are returned to the offic at the end of the official year, it should satisfy itself that credits are afforded in all cases where receipts are found torn of the books and that receipts are left in tact in the book in all cases where arrears are outstanding The receipts unutilised during the year should be stamped "cancelled" as required by rule 59 of the Municipal Account Manual Before filing the receipt books in the records a certificate should be ordered to be recorded thereon by a responsible offbcial that the above check was duly exercised Vide also items Nos 177 and 178 in the objection statement

(4) The demand for door No 6 Papayana Mani Gale Chetti in VI Division for 1915-16 as per orders made in the Mutation register ought to be Rs1-5-8 while only Rs0-14-5 is posted in the Demand Register and collection made accordingly (Vide 156 in the objection statement)

The differences should be recovered Increased rate should be shown in the subsequent demand register

(5) Difference was noticed between the demand as entered in the demand register and that as shown in the Mutation register (Fee B,C Vide item No 169 in the objection statement)

(6) No book wise details were entered in the Kirdie for the collections of Rs40-14-10 and Rs24-14-11 (Vide item Nos 180 and 181 in the objection statement.

(7) A sum of Rs2480/- is shown as balance outstanding on 30th June 1916 in the VI Division, whereas the details work up to Rupees 2471-14-4 The difference of Rs8-1-8 may be explained (Vide item No.171 in the objection statement.)

(8) The demand of mukdoor No 75/1 Gawipur VII B Division for 1915-16 is per entries made in the Mutation register Rs0-4-10. This was omitted to be included in the total demand for 1915-16 and the balance at the close of the year was shown less by the amount (Vide item No.175 in the objection statement.)

(9) Two collections of Rs1-6-0 each made in the IV A and IV(b) Divisions were not brought to account in the Kirdie and remitted to Treasury In one instance tne amount was found posted even in the collection column of the Demand register, against date 5th October 1915 The amounts were however credited to Treasury on the 13th and 14th December 1916 after the non remittance was pointed out during audit
(Vide items 183 and 184 in the objection statements.

(10) Several discrepancies were traced between Mutation and the Demand Registers (Vide items Nos 185 to 191 in the objection statement

7. Tax on Venicles and animals

(1) In the year 1914-15 collection under this head was Rs7087/- while that in the year under audit was Rs8396-8-0

(2) Several demands and alterations in demands of animal and vehicle taxes as per half yearly statements of III A Division were not duly posted in the demand register Vide item No.145 in the objection statement

(3) The half yearly statements on account of animal and vehicle tax submitted by the collection department from the basis of the Demand register whereas from the procedure that has been observed it is inferred that th collection itself forms the basis of demand This is not correct The Demand register should be prepared from the half yearly state ments, and all outstandings carried forward to the subsequent registers as per rules 201 to 209 of the Municipal Account Manual Vide item No 149 in the objection statement

No balance was struck in the Demand Collec tion and Balance sheet at the close of the year 1914-15 and the arrears brought forward to 1915-16 The arrear amounts actually collect ed during the year as per kirdie was taken as the opening balance ignoring other arrear amounts which were not collected

A sum of Rs2051/- as detailed in page 91 of the objection statement remained out-standing on 30th June 1916 Early steps may be taken to recover it

8 Other taxes and Miscellaneous items // The demand including arrears under this head amounted to Rs73,734-11-11 of which only a sum of Rs60,378-1-8 was collected

leaving a large balance of Rs13,356-10-5 at the end of the year

Of this amount a sum of Rs5058-5-2 was remitted by Government in Government order No.2919/Mi.51-16-32 dated 13th November 1916.

The net balance of Rs8,298-5-3 classified yearwar as below may be collected early

Up to end of 1913-14	. . .	Rs5,973-4-9
1914-15	.	Rs1,376-0-0
1915-16	.	Rs 949-0-6
	Total	Rs8,298-5-3

The heavy outstandings forming portions thereof are against

Manur Contract	. .	Rs1,711- 2- 0
Special cess	.	Rs 168-15- 6
Slaughter House		Rs1,100- 0- 0
Pasture Land		Rs 120- 0- 0
Market Contract amount		Rs1,363-14- 0
~~Savage~~ Sewage		Rs 325- 4- 0
Tolls .		Rs3,069- 1- 9
Grass		Rs 135- 0- 0

Neddful steps may be taken to recover it early

9 Total Municipal Revenue as per Demand Collection and balance form No 24 // The Demand Collection and Balance statement shows that out of the total demand (including arrears) viz , Rs1,27,131-3-6 only Rs59,080-1-11 was collected leaving a large balance of Rs68,051-1-7 at the end of the year.

(2) Sale records were not furnished in certain instances Vide item No 129 in the objection statement.

11 License account

License receipt No.9 dated 10th July 1915

(1) License was granted to Syed Peer for a brick kiln and a fee of Rs5/- recevered and credited on 10th July 1915 The No. of bricks ought to have been shown in the License.

Such omissions may be avoided in future (Vide item Nos 135 and 136 in the objection statement)

(2) In five instances license fees on kerisene oil and petroleum were recoverd at the rate of Rs5/- instead of at Rs14/- per annum as required by Municipal Bye laws The difference of Rs45/- may be recevered and credited to Treasury (Vide item No 137 in the objection statement)

(3) Contrary to the provision of rule No 192 Municipal Account Manual License for shorter periods than three months were issued in certain instances (Vide Item No 138 in the objection statement) It is stated that no period is fixed in the Bye laws Government orders on the subject may be obtained

(4) The Municipal Bye laws require that in all cases of License fees no separate receipt need be issued to the Licenses except the licenses themselves But in certain instances receipts signed by the Shanbhogs were stated to have been issued instead of the License receipts contrary to rule 196 Municipal Account Manual This may be adhered to in future

Moreover under rule 23(Byelaw) sanctioned in Government order No.4102-3/M1 555-07 dated

28th November 1911 the Shanbogs are not authorised to receive payment of License fees. etc (Vide item No 139 in the Objectio statement).

The fees were however traced in the general cash book.

12. Market account // Discrepancies were traced in respect of arrears of rent outstanding on 30th June 1916 between the accounts maintained by the Market Sergeant and that by the Head Office They are detailed in the objection statement for necessary explanation and reconciliation (Vide item No 123 in the objection statement)

13 Public Conveyance Inspector's accounts.

(1) The No of discs issued to the owners of bicycles fell from 1225 during the first half of the year to 804 during the second half There was no evidence to show that proper scrutiny was exercised to see that Licenses of the first half year continuing to own bicycles during the second half year as well, did not evade payment of tax (Vide item No 194 in th objection statement)

The receipt books do not bear the certificates as to the No of receipts they contain They should be counted and certified to in future, before issue (vide item No 140 in the objection statement)

The unused bicycle discs and drivers' badges may be auctioned after the end of the year and the sale proceeds credited to Treasury (vide item Nos 141 and 142 in the objection statement)

No stock account of discs and drivers' badges is maintained Vide item No 143 i.

the objection statement)

No demand register is kept for cycles etc. Vide item No.147 in the objection statement

The sum of annas eight due from Miss Muller may be recovered and credited to Treasury. (Vide item No 148 in the objection statement)

(2) Motor car and Motor Cycles with side cars:- // By comparing the demand of the second half year of 1914-15 with that of the first half year of 1915-16 and this with that of the second half year 1915-16 it was found out that in several cases taxes were not recovered in the subsequent half year or half years from those who paid the same previously (Vide item No 195 in the objection statement)

No evidence was forthcoming to show that needful check was exercised by the Municipality to satisfy itself that the Licensees did not continue owing cars and did not therefore pay the tax

14 Octroi accounts

(1) Differences in tobacco stock were traced in certain instances The needful corrections may be made in the stock register and instructions issued to see that the register is maintained correctly in future (vide item Nos 204 to 206 in the objection statement)

(2) A sum of Rs9-13-0 being the timber yard rent paid by B Venkataram Chetty and credited in the cash book remains in the octroi cash chest and has not been remitted to Treasury

It was represented that the merchant just to have the yard at his disposal remitted the rent amount per postal money order. The yard it is said remains unused. The amount may be remitted to Treasury at once. (vide item No.208 in the objection statement).

(3) Octroi counterfoil receipt book No 236:- The unused forms Receipts Nos 6241 to 6300 were not cancelled. (vide item No 207 in the objection statement)

(4) Timber yard rent as under has to be recovered from M Ahmed and Co. Early recovery is awaited.

6th February 1913 to 30th June 1913	Rs10-15- 1
1913-14 .	Rs27- 8- 8
1st July 1914 to 31st December 1914	Rs13-12- 4
Total	Rs52- 4- 1

(Vide item No 209 in the objection statement

15 Cattle Pounds

(1) In several instances it was observed that no fine was recovered on young ones of goats, asses etc , and it was represented that they were young ones at foot This information should have been distinctly recorded both on the counterfoil receipts as well as in the pound register (vide item No 176 in the objection statement)

(2) The undisbursed amount of annas two may be recovered and credited to Treasury (vide item Nos 151 in the objection statement)

(3) The sale records of impounded cattle etc., were not produced for audit (Vide items Nos. 152,153, 156, 157 and 161 in the statement.)

(4) The unused forms in the counterfoil receipt books may be cancelled. (Vide items Nos. 154, 158 and 159 in the objection statement.)

(5) The details of unreleased cattle at the end of June 1915 were not carried over to the register for 1915-16 (Vide item No.155 in the objection statement)

(6) Reward amounts were drawn from the Treasury before payment was made from the imprest (Vide item No 160 in the objection statement.)

Expenditure.—

16. The sum of Rs 223-3-11 ordered to be recovered from the late Head Accountant Mr C. Ramiah in para 2 (3) of Government order No.1097-8/M1 223-14-5 dated 4th August 1916 has not as yet been recovered.

17. Site value accounts

(1) Gavipur Extension A sum of Rs 2-0-6 being the interest recovered on 30th May 1916 from V N Narasimha Iyengar was erroneously credited to site value accounts in Gavipur extension instead of to interest The needful transfer may be effected in the accounts (Vide item No 126 in the objection statement.

(2) Guttahalli Extension

Neither the total demand on account of the value of sites on 1st July 1915 nor the total collection made during the months was entered (Vide item No 127 in the objection statement)

A sum of Rs203/- still remains to be recovered from certain persons Early steps may be taken for their recovery vide item No 128 in the objection statement

(3) Basuvangudy and Malleswaram Extensions. // Postings in the site value registers are not correct according to credit statements received from the several District Treasuries While the former showed only a total collection of Rs5927-9-10 and Rs4897-4-10 respectively for the two extensions, the latter showed Rs6517-1-3 and Rs6710-0-6 (Vide item Nos 196 and 197 in the objection statement)

An attempt was however made to reconcile the credits as per statements received from the several District Treasuries in the province towards the payment of site value with the total recovery as posted in the site value registers maintained in the Municipal Office, but it proved fruitile The total recoveries as per statements and as per registers are noted below Needful steps may be taken towards the reconciliation of the difference

	Basuvangudy Extension	Malleswaram Extension
As per site value register	Rs5,927- 9-10	Rs4,897- 4-10
As per statements received from District Treasuries	Rs6,517- 1- 3	Rs6,710- 0- 6
Difference	- Rs 589- 7- 5	- Rs1,812-11- 8

(4) The No of forms in each receipt book was not certified to nor were the unused forms therein, several in number, cancelled (Vide item Nos 201 to 203 in the objection statements)

(5) The accounts of the Sahadripuram and new Pioneer Cherry were not produced for audit though repeatedly called for

(6) Shankarpur Extension // In this connec

tion two sets of Demand Collection and Balance accounts were produced (Vide item No.198 in the objection statement)

(7) General Opening arrears are as a rule not shown in the Demand registers, monthly totals are not struck and verified w with the classified abstract. Numerous incorrect postings were traced eg collection for July and October 1916 of Shankarpur Extension amounting to Rs10 amd 30 respectively were shown in the columns for January and March 1916 (Vide serial No 142 of the register.) Collections for June 1916 of the same extension amounting to Rs110/- was shown in the column for January 1916 Vide serial No 149 of the register The actual demand on 1st July 1915 is not shown in any of the site value registers

18 Stationery account Several arithmetical errors were traced in the stationery accounts resulting in the loss of stationery articles This is irregular The accounts may be maintained more carefully in future (vide item No 106 in the objection statement)

The balances at the end of the year are not verified with the actual stock by any responsible officer and verifie tion certificate recorded in the register , as required by rule 320 Municipal Account Manual

19 dvances // The sum of Rs80/- being the advances made on voucher o 184 in June 1915 was adjusted as follows

By cash recoveries Rs52-14- 6

By pre audited Travelling allowance bills Rs27- 1- 6

The latter amount did not pass through the

general cash book by credit to advances recoverable and debit to Travelling allowance according to account procedure The old advance remains therefore still unadjusted The needful adjustment may now be effected (Vide item No.110 in the objection statement.)

Again a similar advance of Rs135-13-0 was made on voucher No 105 and 111 in October 1915 This was adjusted as follows

By cash recoveries . . .	Rs110- 1- 3
By preaudited Travelling allowance bills	Rs 25-11- 9

The latter amount did not pass through the cash book by credit to advance recoverable and by debit to Travelling allowance (Vide item No.111 in the objection statement)

It has since been ascertained that the adjustment was effected in the accounts for October 1916

The credit postings in the advance register are not initialled by any responsible officer

A total sum of Rs2757-4-4 advanced during the year 1914-15 remains to be adjusted

The advance register does not show the list of items outstanding on 1st July 1915 Monthly totals of advances and adjustments are not made and agreed with the classified abstract (Vide item No 112 and 112 (a) in the objection statement)

20 Security Deposit account// In accordance with the resolution of the Municipal council dated 27th March 1915 a security of Rs150/- each ought to have been obtained from all the Shanbogs Rs250/- from the

cashier and Rs50/- each from the Pound Keepers and while many have not furnished the same as yet and a few have paid only a portion thereof. Steps may be taken to give full effect to the Council's resolution (Vide item Nos 133 and 134 in the objection statements.

21 Miscellaneous. (1) It was noticed that on 6th January 1916 the adjustment of Rs298-6-6 passed through the Shreffs cash book which was irregular (Vide item No.9 in the objection statement)

(2) The cash book was not maintained properly There were numerous unattested corrections Transactions were not entered therein with the needful details as they occured, but the totals of the omitted entries was added to the monthly figure which is irregular eg , annas five being the commission paid on 3rd November 1915 was not shown in the cash book on the same date, but the amount was added on to the grand total for the month (Vide item No 12 in the objection statement)

(3) Cortingent articles were omitted to be brought on in the stock register

(4) Telegram receipts were not furnished as required by Municipal Account Manual in support of charges incurred therefor (vide item Nos 34 and 76 in the objection statement)

(5) No details were furnished for the charge of Rs1-8-6 included and drawn on voucher No 111 (Vide item No 53 in the objection statement)

(6) Differences were noticed between the

totals of abstract and Detailed contingent bills. (Vide item No.68 and 69 in the objection statement)

No contingent register was maintained in the Head Office for 1915-16

(7) Government sanction is required in respect of (a) the disbursement of the pay of K. Sreenivasalu Accountant for February 1914 paid after two years (Vide item No 26 in th objection statement. (b) Bicycle allowance of Rs15/- to the disinfecting Inspector (vide item No 31 in the objection statement) (c) the lighting and Motor and Painter's Establishment (Vide item No 45 in the objection statement (d) Honorarium paid to for translating the Municipal Bye laws amounting to Rs80/- (Vide item No 46 in the objection statement)

(e) Charges for translating the Byelaws relating to the disposal of the dead at Banga lore (Vide item No 54 in the objection statement

(8) The excess payments as detailed under should be recovered and credited to Treasury

Objection item No	28	Rs0- 5- 2	
	88	Rs0- 1-10	
	89	Rs0- 0- 6	since recovered
	92	Rs0- 1- 0	do
	93	Rs0- 2- 0	do
	95	Rs0- 5- 0	do
	96	Rs0- 7- 2	
	103	Rs0- 2- 0	do
	211	Rs3-11- 9	
	219	Rs1- 2- 1	

(9) Want of voucher and payees receipts Voucher No 59 for annas eight and certain

payees' receipts were not furnished (vide item Nos. 15,60, 109 and 121 in the objection statement.)

Several Payees' receipts were wanting in the contingent bills but they were produced after the omission was pointed out during audit It is not understood how a cheque could be issued in payment of contingent charges before actual demand is made by the parties by presenting their invoices or how the payment could be made by the Municipal Office before proper receipts are obtained from them Such irregularities should be avoided and it should be carefully seen that the contingent bills are complete with all the accompaniments before cheques are issued

22 Excess Imprest amount // The Engineer, Health Officer & the Collector and Octroi Inspector are each allowed an imprest of Rs25/- 250/- 25/- and 50/- respectively to meet expenses of contingent nature A reference to the imprest account disclosed that even these amounts are not fully utilised in a month in the Engineer's Office But in addition to the above imprests of Rs6/- Rs5/- Rs7/- and Rs9/- respectively are allowed to them to meet petty contingencies These appear to have been drawn on abstract contingent bills in the first instance, spent and recoup ed at the end of eaen month

No authority was produced for these additi tional imprest amounts

The amount should be refunded to Treasury and all contingent charges of petty natuse

should in the first instance be met out of the sanctioned imprests only and then recouped (Vide item Nos 81 and 82 221 and 222 in the objection statement)

23. Deposit account // In the deposit register for 1915-16 the previous years' outstanding balances as it stood on 1st July 1915 were not shown as required by rule 367 Municipal Account Manual

A plus and minus memo of deposits shewing the opening balance total receipts and expenditure and closing balance of deposits for 1915-16 was not maintained, as required by rule 367 Municipal Account Manual) vide also 86 of Statt

24. Public Works Department // (1) Much difficulty was felt in auditing the Public Works bills in the absence of needful information being recorded therein eg , Voucher No 482 for June 1916 amounting to Rs24/-

Reforming Hosur Road. The quantity of gravel collected in the previous measurement was not noted in the bill In the abstract of the bills the Voucher Nos are not generally noted against "deduct previous payments made as per last bill Such omissions may be avoided in future (Vide item No 91 in the objection statement)

(2) Voucher No 431 for June 1916 for Rs159-6-4 on account of repairing slaughter House Total value of work done is Rs176-12-7 Deduction of 5% tender rate to be made thereon amounts to Rs8-13-5 while only Rs8-6-3 was deducted The Municipal office in its reply to the objection statements states that the deduction of 5% was made on the net amount of

Rs169-12-7 after withholding a reserve of Rs9/-) instead of on the gross amount of the bill

To avoid oversight to deduct the required 5% on the reserve amount ~~of Rs9/-~~ when it falls due it is always safe to make the deduction on the gross amount only

The excess payment of Rs0-7-2 may be recovered and credited to Treasury (Vide item No 96 in the objection statement)

25 Life insurance // The date of recovery of premium and the signature of the officer recovering it was not noted in the premium receipt book of B S Rangaswamy Iyengar (Vide item No 114 in the objection statement)

26 Land Acquisition account // Award statements were not furnished in respect of compensation paid in two instances (Vide item Nos 192 and 193 in the objection statement)

27 Service registers // Several omissions and discrepancies were noticed in the service registers They are all detailed in item Nos 210, 212 to 218 in the objection statement)

28 Contribution recoverable // The moiety of plague charges amounting to Rs8934-11-11 viz, Rs4467-5-11 has not as yet been adjusted

29 Cheque No 195141/845 dated 7th September 1915 for Rs550/- issued in the name of the Health Officer was cancelled on 29th June 1916 The cheque was destroyed at the time of audit as required by rule 351

30 The statements noted below are appended to the audit note as required in rule 18 of the Local Audit Manual.

(1) Statement showing arrears of house water and Lighting ~~charges~~ taxes for 1913-14 1914-15 and 1915-16 (Vide statement No 2)

(2) Statement showing octroi revenue and refunds during 1914-15 and 1915-16

(3) Statement showing total receipts under deposits.

(4) do Repayments

Officer in charge of the
Local Audit Department

R S.K./2. 17.

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Abstract of Irregularities observed in the audit.

1. The Municipal Account Manual was not brought into force in the Municipality during the year under audit as required by Government order No.8294-5/M1.141-14-6 dated 26th April 1915 ~~Page 15.~~ para 1.

2. Differences between the Mohatarfa demand/ collection and arrear amounts as per demand registers and as per Demand collection and Balance statements submitted to Government in form No.24 ~~page 16.~~ Para 4.

3. Heavy arrears amounting to more than half a lakh under Mohatarfa ~~page 17.~~ paras 4 & 5.

4. Want of Treasury credit certificates in the Kirdies ~~page 18.~~ para 6 (1)

5. Non remittance to the Treasury the sum of Rs8-15-11 collected in the VI Division ~~page 18~~ para 6(2)

6. Issue of receipts both from the bill books as well as from the Hand receipt books for collection of Rs22-8-11 in the VI Division ~~Page 19~~ para 6 (3)

7 Want of proper scrutiny over the bill books on their return to the office at the end of the year ~~Page 20.~~

8 Discrepancies between the demand as shown in the demand register and that as per Mutation register

9 Want of ~~ga-war~~ babwar details in the kirdie to ~~note~~ enable the verification of the Mohatarfa collections with the corresponding figure in the demand register

10 Non remittance of Sc collection of Rs2-12-0 in the ~~VI~~ IV Division ~~page 23~~ para 6(9)

11 Non maintenance of the demand under tax on animals and vehicles as per half yearly statements furnished ~~page 24.~~ para 7.

12 Arrears of animal vehicle tax for 1914-15 ~~that~~ not carried over to that of 1915-16 ~~page 25~~ para 7.

13 Heavy arrears under animal and Vehicle tax and miscellaneous item ~~page 5 and 6.~~ para 8.

14 Short collections amounting to Rs45/- in the license account.

15. Issue of a License for a shorter period than three months ~~page 19.~~ para 11 (3)

16 Issue of receipts for license by Shanbogs instead of by the office. ~~page 29~~ para 11-(4)

17. Discrepancies between the Market account maintained by the Sergeant and by the Head Office ~~page 30.~~ para 12

18 Want of Scrutiny over the demand under Bicycle and Motor car tax ~~page 30 and 31.~~ para 13

19 Non recovery of the sum of Rs 223-3-11 from the late Head Accountant as ordered in Government order No 1097-8/ M1 223-14-8 dated 4th August 1916. ~~page 36~~ para 16

20 Non recovery of the site value amounts properly ~~page 37 38 and 39~~ para 17

21 Want of stock verification certificate in the Stationery register ~~page 40~~ para 18

22 Improper adjustment of advance ~~page 41.~~ para 19.

23 Non recovery of security deposit amount ~~page 43~~ " 20.

24 Non maintenance of contingent register in the Head Office ~~page 45~~ para 21.

25 Want of Government sanction in respect of certain establishments and other charges ~~page 45~~ para 21

26 Excess payments amounting to Rs 6-6-6 ~~page 46.~~ " 21-(8)

27 Want of Payees' receipts in certain instances ~~page 47~~ " (9)

28 Allowing imprest amounts other than those sanctioned by Government ~~page 48~~ para 22.

29 Non preparation of plus and minus memo of Deposit accounts ~~page 49~~ para 23.

30 Want of award statements ~~page 52~~ " 26

31 Non recovery of contribution from plague funds amouting to Rs 4467-5-11 ~~page 53.~~ " 28

Note on the Audit of the Accounts of the Municipality of the Bangalore City, for 1913-14

1 *Name of Senior Auditor* —Mr C. Kesavachar.

2 *Names of Assistant Auditors* —K. V Narasingar 13th to 25th August 1914 and A Rangasawmi Iyengar from 26th August 1914.

Date of Commencement of Audit —13th August 1914

Date of Completion of Audit —13th January 1915

Period occupied (excepting holidays) is 111 days in current audit against last audit 113

3 Names of President and Vice-President who held office during the period of audit —

Name of President —Mr K P Puttanna Chetty

Name of Vice-President —Messrs B S Ranoji Rao from 1st July 1913 to 23rd December 1914 and B Rathnaswamiah from 2nd January 1914 to 30th June 1914

4 This is the 4th audit of the accounts of the Municipality The last audit ended on 18th August 1914, and was for the period from 1st July 1912 to 30th June 1913, the present audit is for the period from 1st July 1913 to 30th June 1914

PART I.—Action taken on the last Audit

5 The current audit was taken up soon after the close of the audit of the accounts of 12-13, the note embodying the results of which audit was separately prepared and forwarded to the President for needful action

PART II —Result of Current Audit

6 The irregularities noticed in the current audit were embodied in the usual objection statements containing serially numbered items 1 to 402 and were duly

Vice-President's remarks

made over to the Vice-President from time to time for necessary action, and only such of them as seem to call for special mention are briefly noted in the following paragraphs —

3 The account of this Municipality for the year 1913-14 opened with a balance of Rs 1,34 445-13-9, and closed with that of Rs 1,15,291-9-2, the receipts and disbursements under all heads for the year amounting to Rs 3,73,003-9-2, and Rs 3,92,157-9-9, respectively

RECEIPTS

4. *House and Mohatarfa Taxes* — The amount of arrears under the above heads of revenue was Rs 45,060-14-9 at the beginning and Rs 53,086-2-10 at the close of 1913-14, the total demand and collection including remissions being Rs 91,065 9-1, and Rs 83,040-5-0 respectively A very large balance of Rs 12,090 14-10 was outstanding on 30th June 1914 against one division alone, *viz*, the V Division

The balance of Rs. 12090 14-10 included in it a sum of Rs. 8413 10-0 defalcated by Shanbhag Rangappa and for the same ordered in Tent Proc. No 3607-8 dated 16-11-15 that the sum may be written off the accounts

5 The following defects noticed in the audit of mohatarfa accounts require needful action

noted for guidance

(i) The changes denoted in the Survey (or mutation) Registers were not noted in the Assessment Register *vide* Rule 34 of Municipal Accounts Manual

(ii) There were instances of unattested corrections in the Survey Registers. *Vide* item No 308 in the Objection Statement

(iii) Changes due to increases and decreases and noted in the Demand Register were not attested by any responsible officer, nor was the number of Survey Register cited against the entries

(iv) The excess collections made in certain cases were not taken into account in arriving at the correct demand of the year *Vide* Items Nos 302, 303, 306, 299, 296 of the Objection Statement

New managing Committee recommended the remission As the amount was small sanction of Government does not seem to have been sought for the rules are now strictly being adhered to

(v) A sum of Rs 7-3-4 being the arrears of house tax due from Kayi Angadi Papanna from the year 1907-08 to 1910-11 was remitted as per Vice-President's Order No 16, dated 16th July 1914 and no Government Order was obtained in support of the remission *Vide* Rule 84, clause 5 of the Municipal Account Manual

(vi) A sum of Rs 3 is being collected as rent due by Mr L Sreenivasa Iyengar, Advocate, for a vacant land attached to Door No 41 of Kasivisveswara temple Galli IIIA Division This demand was

As the sum in question was a rent on land it was not shown in the Demand Register of the Division which is exclusively intended to show the demand of assessed taxes A separate register for rents seems to have been maintained and the item of objection is being discussed since 1st July 14.

President's remarks.

not shown in the demand register of that Division

(vii) A sum of Rs 5 was shown to have been recovered on 18th February 1914 by Shanbhog Ramachandrappa of IIA Division on account of Hassan Town Municipality This was stated to have been remitted to that Municipality but the manner in which it was done so was not pointed out The credit item in the shroff's Cash Book was not pointed out Bakipatti produced by the Shanbhog of the VI Division was not complete There were pencil entries, unattested corrections, and over-writings in it

The amount was credited in the Bangalore district treasury on 24-2-14 (vide T.R. No. 443) and the receipt obtained from the 1st Treasury forwarded to the President Hassan Town Municipality on 4-3-14 with yadi No. 1093

(viii) Amounts of mohatarfa dues of this Municipality credited in other Treasuries are being communicated to this Municipality by means of intimation slips These intimation slips were not filed and produced for audit in support of credit entries of the Shanbhog's account *Vide* item No 255 of the Objection Statement

A Register is maintained since 1st July 15 wherein all the intimation slips are registered regularly

(ix) In the memo explaining the difference between the Municipal and Treasury accounts for February 1914, Rs 6 14-0 and Re 0-15-11 due to this Municipality are shown to have been credited in Dodballapur and Anekal Taluk Treasury but they were not taken into the Municipal Cash account for the reason that full particulars thereof were not communicated by the Treasuries concerned

In accordance with the instructions issued by the Comptroller in the matter the amounts are taken into credit as soon as intimation slips are received from the Comptroller

(x) The procedure prescribed in Rules 59 to 63 of the Municipal Account Manual regarding the issue of bills and collection of taxes by presentation of receipts signed by the President (or Vice President) has not been strictly adopted Besides the trifoil bill books containing bills and receipts for the taxes due for one half year and signed by the Vice-President, shanbhogs were given also separate receipt books having counterfoils for the collection of arrear dues But these books were used not only in collecting arrears but also the amounts due as current demand These latter collections were not taken note of by the bill writers and the bills and receipts prepared therefor were not cancelled when the bill books were handed over to the shanbhogs Several receipts from the hand receipt books were issued for taxes denoted in the trifoil bill books and the fact was not invariably noted in the latter The receipt portion of the bill books were detached in some cases without the money represented in them not being credited in the book of the VI Division (Vide item No [illegible] of the Objection Statement)

Noted for guidance. Standing instructions have been issued to the Collection Department to remit to the procedure prescribed in the Municipal Account Manual In practice however the procedure is found to be unworkable and involving as does the Shanbhog taking the bills a heavy load [illegible]

President's remarks.

noted for future guidance.

The following original receipts were not attached to the counterpart of the bill book

Number in the bill book	Door number	Amount	Date of collection
		Rs a p	
11,216	58	0 7 3	12th Feb 1914
11 222	60 2	0 7 3	23th Mar 1914
11 223	60-3	0 6 6	28th Mar 1914
11 251	28	1 12 11	25th Mar 1914
11 254	31	1 2 0	26th Mar 1914
11,334	22	1 2 11	30th Mar 1914
11 765	1-0	0 14 5	17th Mar 1914

In some instances receipts were passed by the shanbhog from the hand receipt books even though there were receipts signed by the Vice-President in their possession —

Vide items Nos 348,350 to 352 of the objection statement

(xi) The bill books of 1913-14 were allowed to remain with the shanbhog during 1914-15 and receipts were issued therefrom for the amounts collected during 1914-15 *Vide* item No 353 of the objection statement

(xii) *Notice and Warrant Registers* It was stated that notices were issued and handed over to the shanbhog to be served No register was maintained to show the number of notices issued, and served and the further action taken in the matter of recovery of arrears was not explained A warrant register was maintained but it was not posted up to date

6 *Octroi Accounts* —The octroi accounts disclosed the following defects —

(1) *Refund of Octroi Duty recovered on Piece-goods on eventual Exports* —It is not the practice in this municipality to impress the seal of the octroi office, either on the individual pieces of cloth or the bales or bundles of piece goods imported.

When refund is claimed the bales on which duty has been paid would it was stated be identified by the invoice number on the bale and by the manner in which it is packed up or by some other mark which has previously been seen This procedure does not evidently afford satisfactory means of identification of bales and it would be well that at the time of recovery of the duty the bales at least should be impressed with a seal of the Octroi Department

(ii) *Timber imported into the City by Merchants having Account Current for Payment of Octroi Duty* —Out of the seven timber merchants that had account current with the President only two of them

It is seen reported by the Octroi Inspector that proper arrangements are made to get the accounts regularly from all the Timber merchants

The by-laws in force in the Railway do not permit the levy of one anna on each cart.

It is reported that the two logs were lying in the Railway yard having been rejected by the Customs Officer. His suggestion to prescribe a time limit for an application for export pass will be considered

It is reported that refund from the octroi duty was passed till the bundles were opened and checked with the invoices and that before refund was granted it was ascertained that the bales contained the identical goods cloths on which duty was first paid It is stated that cloths can be identified by a practised merchant examined on each of them The Presidents Sanctions [illegible] had been [illegible] the case [illegible] that [illegible] was received [illegible] [illegible] [illegible]

President's remarks

five logs were included in the account of Subba Rao, and duty recovered on them as well

The octroi Department has noted the remark for guidance

It is reported that these logs were sold before 7th February 14 and that duty was recovered on them

Case. The rent due from K Nagappa has been recovered. Necessary action is being taken in respect of rent due from N Ahmad Saib

shown in the Consignment Register No 1698 but the Permit No 1400 of the date showed 13 logs imported and the difference between the two accounts was not explained

vii There were 99 blank forms in the books of receipts used for octroi collections at the end of the year 1913-14 The unused forms were not cancelled

7 B Venkataramana Setti, a timber merchant, having account current with the Octroi Office was not dealing in timber after February 1914 He had seven logs of timber then remaining unsold Their disposal should be watched and duty recovered

8 The following rent for timber yard remained uncollected —

Rs 10-15-1 } Due from N Ahamad
Rs 27- 8-8 } & Co

Rs 2- 1-0 Do K Nagappa

9 *Pound Accounts* —There are two pounds for this Municipality, one called City Cattle Pound another in the Malleswaram Extension, the latter being opened at the end of 1912-13

The registers and accounts maintained were not carefully and accurately written

i Each head of cattle was not given a separate serial number in the Pound Ledger

Necessary instructions have been issued to the Pound Keepers for strict guidance.

ii The money columns in the ledger were not totalled, the account was not closed monthly, cattle remaining unreleased at the end of each month was not ascertained and shown in the ledger before entering the admission of cattle in the succeeding month

iii Progressive total of the sums collected on account of fine and feeding charges, etc , was not entered at foot of each counterfoil

This is being done

iv Auction lists of impounded cattle sold were not filed together to be readily available for audit, the lists that were called for but not produced during audit are shown in the objection s atement *Vide* items Nos 206, 207

Noted

v Inaccuracies in the entries between the ledger, receipt book of counterfoils and reward registers, are noticed in the objection statement—Items Nos 188 to 192, 196, 204

Instructions have been issued to the Pound Keepers for guidance

vi Signatures of impounders of cattle or of those who released them, were not obtained either in the Pound Ledger or in the counterpart of the receipt book of counterfoils

Presidents remarks.

vii Signature or thumb impression of persons to whom rewards were paid were not invariably obtained in the reward register and their names were not shown in some instances *Vide* items Nos 201, 202, 203, 199, 230 in the Objection Statement

viii The entries in the City Pound Ledger during the month of January 1914 was so confusedly written that it was not possible to clearly make out the entries made in respect of the period.

ix The Ledger numbers were omitted to be shown in the receipt books of counterfoils and identification of the animals denoted in the ledger and in the counter-foil books of receipts was not easy—*vide* items Nos 232, 240 of the objection statement.

x In some instances how the animals impounded were subsequently disposed of was not shown in the ledger *Vide* No 234, 237 to 239, 193, 194 of the objection statement.

xi Net sale proceeds of cattle sold were not invariably credited to deposits pending a claim for refund being preferred within three months as required by rules *Vide* item No 227 of the objection statement

10 Instances where no fine was collected, of short remittances to treasury, and excess payments made on account of feeding charges are noted hereunder for needful recovery and credit to Municipal funds

noted.

These details are being now investigated and are based thereon and these

Non-recovery of fine (a)

Rs a p	
0-4-0	no fine recovered for a calf impounded in City cattle pound, Ledger No 1129, dated 1st Jan 1914
0 8 0	for 4 goats No 1131 do
0-4 0	being the difference between the amount due (0 8 0) and that recovered (0 4-0) on a cow, Ledger No 1132, dated 1st Jan 1914
0 4-0	amount of fine due on an ass impounded in Malleswaram pound, Ledger No 295 of 28th June 1914
0 8 0	Do on a Kadasa No 212 of 10th October 1913
0 8-0	Do on a cow, Ledger No 81 of 21st November 1913.
0-8 0	Do No 295 of 25th June 1914
2 12 0	

The Municipal Karkuns have been long over out of municipal employ It is impossible to offer a satisfactory explanation at this stage As already noted in remarks for the attention of the Commissioner at the present [illegible]

Short remittances (b)

0-1 0	being the amount collected and that remitted to Treasury on account of cattle impounded against Nos 1504 to 1550 (counterfoil receive book No 20 of February and March 1914 of City pound

President's remarks.

Rs a p	
0 3 0	being the difference between the amount collected and remitted for cattle Nos 1921 to 1934 of book No 21 of City pound
0-5 0	Do cattle No 1960 to 2009 of book No 22 of City pound
0 9 0	

Excess payment of feeding charges (c)

0-10 0	Amount paid on vouchers No 163 of 31st March 1914 being in excess of the total of the details shown in the voucher Rs 6 admitted and paid for 5 6 the correct amount
0 1 0	Do No 95 of 10th March 1914 do
0 4-0	Do No 135 of 25th April 1914 do
0 2-0	for want of a special order of the President for admitting the full amount claimed on voucher No 174 of 28th February 1914, by the pound keepers for feeding charges when the Veterinary Inspector who was entrusted with the Supervision of the pound had stated that the pound keeper did not incur the full cost claimed and recommended only half the amount for Expressed reasons noted by him
0 12-0	Voucher No 179 for May 1914 for Rs 17, being the amount of reward and cost of fodder paid to pound keeper The details of the voucher worked up to 16 4 0 and not 17 paid in cheque No 866 The excess of annas 12 paid should be recovered
4 13 0	Total
8 2 0	Total (a), (b) (c).

11 (17)

A regular census of Public Conveyances is now taken at the beginning of each half year and care taken to ensure that all Public Conveyances do obtain licenses Scrutiny is maintained on the old licenses issued and of the licenses do not come forward for renewal during the early part of the following half year careful enquiries are instituted as to whether the Conveyances are thrown out of use.

Hackney Carriage Accounts

11 A number of bullock carts on which tax was recovered for the 1st half-year of 913-14 was not traceable among those for which tax for the 2nd half-year was recovered and no reasons were assigned for the omissions and variations In fact no attempt was made to scrutinize whether all the owners of carts who took out licenses during a particular half-year did or did not do so during the next half-year, and whether they are not plying the carts for hire within the City limits without obtaining a proper license

Of the 819 carts for which licenses in the 2nd half-year of 1913-14 were obtained 50 carts of double bullocks and 47 of single bullocks were licensed as new carts and 722 were old carts which had been licensed during the 1st half-year, the number of carts licensed in the 1st half-year was 804 and no satisfactory explanation was forth coming as to how the 82 carts for which licenses had been taken out during the 1st half-year had been disposed of

President's remarks

The procedure laid down in Rule 202 of the Municipal Account Manual, should be adopted

12 No regular license register was maintained to show the several owners of carriages and animals who are liable to take out licenses during the year The amounts of license fee collected by the Hackney Inspector were taken as the demand The registers maintained by the Hackney Carriage Inspector did not bear evidence of having been examined by any in the head office at any fixed interval and the following were the irregularities noticed

(1) The counterfoil books of receipts being in triplicate, the duplicate part intended to be sent to the Head office was not so sent in most of the cases

(2) Many of the counter-parts were not signed by the Hackney Inspector

(3) The triplicate copies were not filled up and made over to the parties concerned in several cases

(4) Licenses issued were not distributed to the parties concerned in several cases

(5) Date of issue of licenses were not noted in the counterparts

(6) All the forms in a book of counterfoil for licenses were not used up before another was taken for use

(7) Several forms of receipt and license books which were left unused at the end of the year were not cancelled

(8) Separate receipts were issued to parties from whom license fees were collected contrary to Rule 196 of Municipal Account Manual

(9) In the register of remittances, fees collected on different kinds of vehicles and animals were clubbed together and remitted

(10) Pages of the registers were not numbered and several books were used when there were blank pages available in the register already brought to use —

(11) Accounts of the Hackney Inspector were not closed monthly and submitted for check by the Head Office

13 *Demand Register for Vehicle and Animal Tax* —These registers maintained in the Municipal office showed only the tax due for the current year (*i e*, for 1913 14) and did not include the arrear of previous years and no separate arrear demand register was maintained as in the case of house tax A list of the animals and

The procedure is now being brought into force

The observations are noted and instructions issued to the Public Conveyance Department for strict guidance.

There are no arrears to be entered under this head at present except a sum of Rs. 2·9 which was wrongly included in the demand some years past and is now ordered to be written off

vehicles kept for private use during 1913-14 on which tax was not collected prepared during the course of audit is attached to this audit note for necessary action The total arrears which remained uncollected amounted to a large some of Rs 1,706-8-0

14 *Cess Account* —The demand, collection and balance registers were stated to have not been written up for the year 1913 14 by the Head Office The only accounts produced on this account were those of the cess collectors and these did not bear any token of having been checked in the Head Office The irregularities noticed are briefly shown below

(1) The names of streets, owners or occupiers were not entered in several Divisions

(2) Column of house tax levied was not invariably filled in

(3) The period during which houses were not occupied was not correctly noted and attested by the supervising officers

(4) Many houses were shown as conserved at the cost of house owners and the entries of the fact were not attested by the Overseers or Inspecting officers of the Division concerned

(5) Total of the amounts collected against each house during the year and the arrear at the end of the year were not worked out

(6) The receipt books for the amount collected from 1st July to October 1913 in the IX Division were not produced and the demand collection register was clumsily maintained Pencil entries, erasures, unattested corrections and overwritings were very common

(7) Accounts of Division No II was not produced It was stated that the cess collector of the Division had stayed away without leave and his whereabouts were not known For other irregularities *vide* items Nos 381 to 392 of the objection statement

President remarks

15 *Market Account* —Two accounts one for Vegetable and another for Fish and Mutton Markets were maintained The demand, collection and balances under each were shown as below —

	For vegetable market	Fish and mutton market
	Rs	Rs
Arrear on 1st July 1913	1 601 14 0	333 4 0
Demand for 1913 14	5,007 13 0	1 138 8 0
Total including balance	6,609 10 0	1,473 12 0
Collection as per Remittance Register	5 803 3 0	1 358 2 0
Balance		115 10 0
Deduct amount collected in the Municipal Office		96 1 0
Closing balance on 30th June 1914	806 7 0	19 8 0
But the closing balance as per details given in the Demand Register	930 8 0	19 10 0
Difference	124 1 0	0 4 0

The difference is due to the Demand Registers not having been posted properly The remarks are noted for future guidance

The irregularities noticed in the account are shown in items Nos 273 to 292 of the objection statement and the following important points require attention —

noted for guidance

(1) There was no token of the demand and collection registers having been examined by any responsible officer in the head office during the year in spite of the written orders of the Vice President recorded in the vegetable market account of October 1913 "Clerk Sreekantiah should verify the correctness of this demand The demand should be verified every month The Collector should see to this Arrear to be collected"

(2) The shops of the vegetable market were classified into 5 kinds, (1) New shops, (2) Inside shops, (3) Thatched shops, (4) Rear side shops, (5) Compound shops A list of monthly rent recoverable for each kind was maintained in the Municipal Office, but the list did not show the rents recoverable for compound shops and no list for fish and mutton markets was produced For vacancies and re-occupations of stalls occurring almost every month, causing variation in the demand, a monthly statement showing the variation of the month should be called for at the close of each month (due date to reach the

Municipal Office being fixed) to enable the Head Office to check the demand and collection registers after verification of the facts mentioned in the statement received

16 *Site Value Account* —The demand Register on this account written up for the year 1913-14 was not produced. It was said to be under compilation Two books of receipts having counter-foils used for the year 1913-14 were produced and were checked with the Remittance Register One book of Malleswaram Extension contained only 89 forms of which 43 were issued from 5th July 1913 to 21st February 1914 The other book of Basavangudi Extension contained 99 forms of which 28 were used in granting receipts from 11th July 1913 to 9th October 1914 The number of forms that were in each book at the time of issue was not counted and noted on the counterfoil book under the signature of the Vice-President Several items of collections noted in the Remittance Register were not traced in the receipt book of counterfoils and the date of collection was not noted in the Remittance Register in many cases

17 The items shown below were shown in the miscellaneous Demand Register as arrear outstanding on 30th June 1914

(i) Against Rs 120 being the 3rd khist of manure contract by Junjappa

Rs 50 was collected on 13th March 1913

30 was collected on 28th June 1913

39 was collected on 30th June 1913

119 was the total sum collected

Re 1 was not collected

(ii) Rupees 685-8-0 being the 12th instalment for June 1914, on account of slaughter house contract by Mr Syed Abdul Khadar was not collected

(iii) Rupees 120 due on account of pasture land contract for 1913-14 for blocks Nos 5 and 7

18 *Expenditure Account* —Several were the irregularities noticed on the expenditure side of the Municipal Fund They are pointed out in items No 1 to 187 (excepting 121 to 127) of the objection statement Only important points are noted briefly below —

(i) *Cash Book and Cheques issued* — The amounts for which cheque Nos 192

President's remarks

and 244 of 17th September 1913 and 3rd October 1913 were drawn were for Rs 118-13-4 and Rs 11-15-0 respectively, whereas the amounts noted in the cash book were Rs 118-14-3 and Rs 11-15 10 The difference of 0-1-9 should be adjusted in the accounts of the current year

The entries in the Cash Book are incorrect Necessary adjustments are made in the accounts

(ii) Instances wherein cheques were erroneously drawn for amounts in excess of that due and the excess amounts so drawn were adjusted by short drawals of subsequent cheques, are noted in item No 107 of the objection statement.

Noted

(iii) In lieu of some time barred cheques, fresh ones were issued instead of redating the old ones as laid down in Rule 347 of the Municipal Account Manual Whether the cheques previously issued were cancelled or not was not explained in the cases noted below —

Cheque No and date		Amount		
Old No	Fresh No			
		Rs	a	p
503 of 10 3 13	37 of 7 7 13	11	15	4
414 of 30 1 13	515 of 9 1 14	7	12	5

cancelled on 6 7-13
— do — 9 1 14
This cheque has since been cancelled

(iv) Cheque No 25, dated 4th July 1913, for Rs 241-10-4 was issued on behalf of Narasimha Iyengar, owner of Door No 14 in Marahamat Krishna Rao's lane, III Division, Siddicutta This cheque which was signed but not delivered to the person was attached to the counterpart of the cheque margin without cancelling it

Noted

(v) List of the cheques that remained uncashed at the end of a month was not prepared and shown in the cash book

A new column is since opened in the Cash account

19 Moiety amount of Toll-gate receipt of Munireddypalya payable to the Civil and Military Station Municipality under Government Proceedings No 149—L B 194-94, dated 8th July 1904, was clubbed along with other items of refunds in the Municipal accounts A distinct column in the account seems necessary for this charge under refunds, to show readily what amount has been paid on account of the amount due, on account of each year's transaction

20 Payments made without sanction of Government —

The expenditure in the item is a Contract Contingent Charge and I am [illegible] Government [illegible]

(i) Entertainment of a driver of a motor car establishment for the use of the President on Rs 25 which was raised to Rs 35 and of a cleaner In the Government Order No 5211-31—Mi 236 12-1 of 22nd January 1913, only the initial cost of a car is also all reasonable charges for its maintenance were sanctioned from

Municipal funds Sanction of Government should be obtained for the entertainment of the fixed establishment

(ii) Payment of allowance of Rs 5 monthly to an Overseer for supervising the Municipal garden also requires sanction of Government under Rule 27, M A M

21 Government in their Order No 71-9—Ml 319-12-31, dated 4th July 1913, had ordered that the provision of Rs 300 made in the budget for bicycle badges should not be utilised without express sanction of Government and no order so sanctioning the expenditure was cited for expenditure incurred —

Rs	a	p				
110	6	8	on voucher	No 190	for Dec	1913
25	3	8	do	191	do	
271	14	10	do	471	for June	1914

22 *Expenditure incurred without being provided for in the Budget* —A sum of Rs 195 12 6, being the cost of Kindergarten materials purchased for the use of City Municipal Kannada Boys' School (drawn on A C bill voucher No 43 for June 1914) was not provided for in the budget The number and date of Government order sanctioning the purchase and the source from which the expenditure was met were not pointed out. The invoices showing the details of the materials purchased and *the payees' receipt for the money paid were not furnished*

23 *Expenditure in excess of the Budget Provision* —Was incurred under several heads of account without obtaining the necessary funds by reappropriation from available sources or otherwise

Vide items No 113 and 114 of the objection statement

24 Permanent monthly conveyance or horse allowance was disbursed in several cases to Overseers of the Public Works Department, Collector of Taxes, Hackney and Disinfecting Inspectors without obtaining certificates of their having maintained a conveyance

25 In support of admissions and removals of persons receiving doles in Langarkhanas, no order received from the Head Office was shown, nor the entries in the register of doles were attested by the President or the Vice-President and dated The number of recipients of money doles was from a long time 110 and this was increased to 113 in the latter part of 1913 14 *Vide* items Nos 133 and 164 of the objection statement No order was produced in support of the increased number

President's remarks

Municipal Account Manual Came into force quite recently but the allowance to the overseer is being paid for several years Sanction of Government has been obtained for giving an allowance to the Sanitary Inspector who supervises the mud garden now

The expenditure was sanctioned in G.O. No. 7647 — 8 Rev 215-14-2 dated 1-4-15.

Due sanction of Government will be obtained in future. The matter is under Correspondence with the Secretary, Education Committee

Noted for guidance

Noted

The number of recipients was not increased The bills included items that had to be paid to absentees during previous weeks The other remarks are noted for guidance

26 Government Order No 6590 2—M1 66 12 14, dated 27th February 1914, admits a grant of half the cost incurred to the limit of Rs 35 to the Model Infant School at Chamarajpet, but the maximum amount was allowed every month during 1913–14 without obtaining information regarding the actual cost incurred by the school authorities

27 Uniforms are being supplied to the servants of the Municipality in various Departments A scale showing the persons to whom they were supplied, details of uniform supplied, the quantity and the money limit up to which it may be allowed to each was not produced The number and date of the order sanctioning the expenditure and the name of the official receiving them should be invarrably cited in the bills *Vide* items Nos 85, 165, 166, 171, 183, and 185 of the objection statement

28 In the acquittance roll it was seen that the claim for pay of a water cart man, Ramiah of the VIII Division for October 1913, was in the 1st instance rejected on 11th November 1913, on the score that the period of three months for which the charge was sanctioned expired on 30th September 1913 The charge was however admitted on 13th November 1913, without pointing out proper sanction for the extension of the period A certificate of the Engineer for having disbursed the amount to the person was not obtained in the acquittance roll as usual

In a few cases, acquittance roll maintained in the office did not exactly tally with the entries in bills This was stated to be due to the changes made in the orderlies on the personal attendance of officers not having been promptly communicated to office before the bill for the month was prepared

This was irregular *Vide* items Nos 5, 6 and 20 of the objection statement

(1) In the pay bill of the Vice President's Office for August, paid in September 1913, peon Varada is shown as being on other duty and Krishna Raju was shown as acting in his place, but in the acquittance roll one Narasimhachar is shown as acting and an office order in support of the latter appointment was produced The bill was not therefore in accordance with the acquittance roll

(2) Serial No 36 of voucher No 31 for August 1913 showed the name of Munisa, peon, but in the acquittance roll

President remarks.

Hanumanta is noted and the amount paid. The discrepancy was not explained

29 Ramachandrappa and Madhava Rao who were permanent shanbhogs on Rs 15 and Rs 12, respectively, were disbursed Rs 12 and Rs 15 in October November and December 1913 This procedure is highly irregular The sum of Rs 3 paid less to Ramachandrappa should be treated as a fine, and the excess paid to Madhava Rao should be recovered and credited to Municipal Funds

Ramachandrappa was Hd Shanbhog on Rs 15/ and Madhava Rao was clerk on Rs 12/ The former was temporarily degraded to the post of a clerk on Rs 12/ and Madhava Rao was temporarily promoted as the Shanbhog on Rs 15/ (Vide J.N 214 dated 1-8-13) As this arrangement was only temporary, Ramachandrappa was shown as acting on Rs 12/, and Madhava Rao acting on Rs 15/ Hence no need for any excess recovery

Noted

30 An instance was noticed in which an amount short drawn in one bill was redrawn in an original bill of a permanent establishment, instead of drawing it on a supplemental bill *Vide* item 19 of the objection statement

31 M K Singlachar, a teacher in the Kannada Boys' School on Rs 16 per mensem during the year has been paying a premium on account of Life Insurance only Rs 1-4-0, a month

32 Pay bills of establishments were not accompanied with the list of absentees nor contra certificates printed on the reverse signed in the several cases In some cases where absentee list was attached, kind and period of leave granted was not shown *Vide* items Nos 15 and 31 of the objection statement

The person referred to in item No 15 was not on leave He was deputed to work in the closepet A V School The remarks are noted for future guidance

Noted for future guidance

33 Gratuity of Rs 84 sanctioned to late Daffadar Venkataramana in Government Order No Fl 1994-5—S & A 113-13-2, dated 5th November 1913, was disbursed on receipt of the Government Order without awaiting the communication from the Comptroller authorizing the payment as per Rule 6, 2 of the Municipal Account Manual

34 *Market Show Account* —Rupees 600 was provided for, on this account in the budget of 1913-14 and in a meeting of the Municipal Council, dated 9th December 1913, it was resolved that the amount should be distributed as follows —

Rs	a	p	
450	0	0	for prizes
80	0	0	for pandal
10	0	0	for bouquets
25	0	0	for music
20	0	0	for refreshments
15	0	0	for contingencies
600	0	0	Total

But the above sum of Rs 600 was drawn in one lump sum and was finally not brought to account and was not credited with proper head in the Municipal Fund The subdivision of the amount drawn as above, either expenditure or charges has not been

No detailed account was maintained. It will be kept in future This seems to have been the usual procedure, but steps will be taken to ensure that it is not repeated in future

Incidents' remarks.

and for printing and circulating (Rs. 49-9-0) was incurred and the amounts debited to "Decoration" and printing charges of the Municipal Office and the authority for incurring this additional expenditure was not produced

35 Payments of the nature of advance finally charged in the account —

A sum of Rs 165 being the cost of stamps, etc, incurred in original suit No 35 of 1910-11 was paid to Government Advocate in an appeal case, no details of expenditure were obtained before the amount was finally debited to "Law charges" *Vide* item No 104 of the objection statement

Govt advocate has been requested to furnish a detailed account.

36 *Contingent register* —Only the Health and Engineer's offices maintained a contingent register but the dates of incurring the expenditure were not invariably noted therein nor was each item attested by the officer

Noted

37 A sum of Rs 7 for each month was paid on account of contingent expenses of the Collector's Office for August, October to December 1913, but the vouchers supporting the charge did not show the details of charges *Vide* items Nos 64, 73, 88 and 95 of the objection statement

This will be observed in future

38 No register of articles of furniture and books purchased from time to time was maintained *Vide* items Nos 46, 63, 74, 76, 77, 156, 158 and 258 of the objection statement

39 Payee's receipts were not produced in the following cases How the several amounts drawn have been utilised requires investigation

Voucher No.	Date of payment	Amount for which payee's receipt required			Item No. in the objection statement
		Rs.	a	p	
29	August 1913	100	0	0	44
79	Do	18	15	0	65
20	September 1913	25	0	0	60
113	October 1913	36	0	0	72
21	Do	25	0	0	71
196	November	17	12	0	85
22	December	36	14	6	90
31	Do	25	0	0	92
117	Do	167	14	4	110
45	July 1913	135	0	0	111
86	December	18	14	0	131
		10	10	0	
54	January 1914	25	0	0	138
35	February 1914	7	0	0	145
77	Do	671	7	8	153
102	April 1914	92	10	0	163
66	Do	17	8	0	167
130	Do	3	5	4	168
217	June 1914	774	4	4	179
41	Do	50	0	0	181
312	Do	200	0	0	183
32	Do	22	0	0	177
43	Do	195	12	6	178
544	Do	31	0	0	186
390	Do	375	0	0	253
124	March 1914	9	1	0	

40 Payee's receipts were in several cases signed in vernacular language other than Kanarese which were not transliterated

41 Receipts obtained from females or illiterate payees were not attested by two witnesses *Vide* item No 150 of the objection statement

42 In several cases acknowledgments of parties were obtained on the bills presented for payment and as these acknowledgments in some instances bore dates prior to the date of issue of cheque drawn in payment of the claim, there was no legal quittance obtained in such cases *Vide* items Nos 159, 161, 162 and 181 of the objection statement for instances

43 An expenditure of Rs 70-10-3 was incurred as contingent charges of the disinfection department for sending 12 sweepers, 8 totis and a maistry to Mysore on 28th September 1913 on voucher No 186 for October 1913, but the circumstances under which the charge was incurred and the authority under which it was properly debitable to the funds of the Bangalore City Municipality were not pointed out

44 The cost of railway fare for the above 21 persons from Bangalore City to Mysore at Rs 0-14-3 was Rs 18-11-3, but Rs 20 was advanced therefor on 20th September 1913 The difference of Rs 1-4-9 charged in excess was not accounted for and should be recovered

45 The following excess payments were noticed in audit and should be recovered

Rs	a	p	
0	9	3	Sweeper Obiga of Akkipet market worked only for 28 days in July 1913, and was paid for the full month at Rs 6 *Vide* voucher No 68 of 9th August 1913 and the acquittance roll
0	4	0	being the difference between the value of 2 sets of maps of the Bangalore City and the Civil and Military Station received from the Surveyor General of India by V P P and the amount paid by cheque No 708 of March 1914 Rupees 15 2-0 and rupees 15 6 0 *Vide* voucher No 147 of 1st March 1914
0	12	0	being the difference of the sum total of details of voucher No 179 for May 1914 and the amount of cheque issued therefor —*Vide* cheque No 865
0	2	0	being the difference of the sum total of details of *vide* voucher No 152 of February 1914
9	0	0	paid to Madhava Rao, Shanbhog, at Rs 3 per month for 3 months in October to December 1913 of the pay of another Shanbhog Ramachandrappa *Vide* No 49 of November 1913, 37 and 116 of December 1903 and 13th of January 1914

President's remarks.

Noted.

Noted.

Proper legal quittance will be obtained in future

43 & 44

This sum comprises of Rs 20/- on account of sending the sweepers to Mysore and Rs 50-10-3 on account of disinfection charges in the Bangalore City. The former sum was advanced in a lumpsum for being eventually recouped from the Mysore City Municipality. A P S T R No 92/128 & 17.11.13 for Rs 20/- was drawn by the Huzur Treasury in favour of the H.O Bangalore which was credited by the latter and the amount sent to the Head office on 6-12-13. This portion of the sum, which Mr. C. Ramaiah the Cash & Debt Clerk of this office has been ordered to make good in R.O No 1097-81/Aud 223-14-15 dt 4-8-16

There is no excess payment in this case. It was the M.O. Commissioner faced on the V P R for Rs 15-2-0

This sum of Rs 0-12-0 is shown in the next bill and has been subsequently seen by the auditor Vide V.R. No 48 dt 2-6-14

No excess payment 2-as was the M.O Commissioner faced on a V P Parcel received from the Map Record office Calcutta containing a copy of the Bangalore Cantt map The amount payable to the office was Rs 0-4-0 and 2-as represented the M.O Commission thereon

There is no excess payment This objection is the same as No 29. Vide remarks against the same

'Present' remarks

Rs a p

1 4-9 being the difference of amount paid for 21 sweepers and totis to go to Mysore and the cost of railway fare Rs 20 was paid and Rs 18 11 3 being total amount of railway fare for 21 persons at Re 0 14 3 each *vide* No. 186 of October 1913

No's objection is the same No. 44 the reply for which please see

The excess payment in this case (Rs 30-0-) to Rs 34-0-0. The feasibility of recovering these is being investigated

30 0-0 being the excess amount paid to Puttusaw miah and Udapi Subbannachar as compensation for having acquired land in Marahamat Krishna Rao's lane

1 0-0 being the excess amount paid to Gouse Khan and Rasulkhan for having acquired their property Door No 40 of Arcot Sreeni asacharlu Street on voucher No 166 for December 1913

46 *Public Works Account*—No register of tools and plant prescribed in Rule 269 of the Municipal Account Manual was maintained The stock book produced showed only the total quantity of stock under each kind on a certain date

The necessary instructions have been issued to the Municipal Engineer for future guidance.

47 *Measurement Books and Completion Certificates*—The same measurement books were used for works of different years Measurements passed and paid for were not scored off as required by Rule 261 of the Municipal Account Manual Corrections in the measurement books were made in pencil The eventual return of all measurement books to the Municipal Office as required by Rule 262 was not insisted upon

The Municipal Engineer has noted this Completion Certificates are now being attached to the final bills. Instructions have been issued to the Asst Engr. for note.

48 No completion certificates were submitted for completed works Bills for final payments were not marked as "final bills" and completion certificates attached thereto

49 In the C register maintained the words "closed" appeared against certain works to denote (it was said) completed work Some of these entries were in pencil some attested by the Engineer and some not

The Municipal Engineer has taken note of the observations for necessary action

50 Steam Road Roller, a property of the Municipality working for contractors —

'This Engine is sometimes being used in consolidating the roads when their repair is undertaken by a contractor, who bears only contingent expenditure such as the cost of fuel, oil etc, and only a portion of the establishment, *viz*, pay of the Engine-driver, but the pay of the Foreman who assists the Engine-driver is not also being recovered

51 *Deposit Account*—The manner in which the account is maintained is described in para 20 of the audit note of 1912-13 The details for the outstanding balance was not worked out at the end of 1913-14 also

Enclosure 4

The sum of Rs 711-12-9 was paid to the following persons on account of Compensation for S Nos 1 & 3 of Rangasamudram village acquired for Malleswaram Re Payees receipts and vouchers were subsequently seen by the auditor

S No 1			S No 3		
Munivenkatappa	22 1 4		Rangamma	44 7 2	
Rangamma	62-8-0		Rajacha	44 7 2	
Rajacha	62-8-0		A Lakshmamma	44 7 2	
A Krishnamachar	187-8-0		Boyed	30 0 0	
A-L-Do	62-8-0		A Lakshmamma	133 5 3	
Chandamma	12 9 3			296 11 2	
Mallaiah	5-7-0				
	415 1 7				

A sum of Rs 4,701-2-0 was credited to deposit No 235 on 3rd March 1909 in the name of the Vice-President, as being the amount of compensation payable to owners of lands of Basavangudi and Malleswaram Extensions The names of persons to whom it was due and the amounts payable to each were not shown in detail

Out of this a sum of Rs 711-12-9 was paid in cash on 17th June 1914 on voucher No 180 though the item had to be treated as lapsed deposit by the end of June 1912

The names of persons to whom it was paid was not noted in the deposit voucher *The payee's receipts obtained* and the connected records *were not furnished for audit*

Noted for further guidance

Repayments of deposits for credit to a Municipal Revenue head was sometimes erroneously made by means of cheques instead of book adjustments *Vide* item No 151, 250 of the objection statement

The total amount of receipts and repayments of deposits during 1913-14 were Rs 14,486-3-1 and Rs 14,617-3-1, respectively The opening and closing balances as shown in a plus and minus memo of deposits maintained in the Municipal Office were Rs 17,103-8-10 and Rs 16,942-8-10

A register in the prescribed form is now opened

52 *Advance Account*—It was stated that there was no balance outstanding at the end of 1912-13 to be recovered or adjusted on this account But several payments made during 1913-14 have been debited to this account which in all amounted to Rs 421-0-8 These items are not shown collectively in a register and recoveries watched promptly *Vide* Rule 364 of the Municipal Account Manual

Noted

(1) The advances made during 1913-14 were made up of advances shown against the collector for amounts paid by him in the 1st instance from his own permanent advance for the purchase of stamps for court purposes but subsequently sought to be recouped on imprest cash sheets As the imprest cash sheets submitted were not accompanied by vouchers showing details of expenditure for the stamps purchased out of imprest the amounts paid were debited to advances

When the stamps were purchased from the permanent advance of the collector, the purchase must have been for immediate use and the collector should have been able to furnish necessary details of expenditure for the stamps purchased when the bills for recouping the amounts

were submitted In the absence of this information in the recoupment vouchers, the amount should not have been passed for payment, and the amounts debited to advances recoverable The amounts now outstanding under advances should be adjusted forthwith

(ii) Advances made to Mr B V Ramaswami Chetty, Municipal Advocate, for the purchase of stamps for court purposes, and to the Chief Electrical Engineer and Executive Engineer for shifting lights and water fountains are long standing and bills should be called for and adjusted

53 *Stationery Account* —The important defects noticed are briefly shown below —

(i) In addition to the supply of stationery from the Superintendent of Stationery Depot of the Mysore Government, purchases were also made locally every now and then but these latter were not accounted for in a stock and issue register

(ii) In issuing stationery articles no attention was paid to the scale fixed in Government Order No 12810-45—Mis 2715, dated 1st April 1898 Issues of candles, pencils, nibs were shown in the issue register in large quantities against the President, Vice-President and the entries were not attested by any responsible officer

(iii) Several inaccuracies noticed in the account are shown in items Nos 253 to 257 and there was no certificate of the stock having been examined by any responsible officer during the year under audit *Vide* Rule 320 of the Municipal Account Manual

54 *Service Registers* —The Service Registers of only, some of the officials of the Head Office, Health and Collection Departments were produced Those of the Public Works Department were not produced

Irregularities noticed were of the same nature as those pointed out in para 23 of the audit note of 1912-13 *Vide* items Nos 356 to 367 of the objection statement.

55 *Schedule of Establishment* — The schedule of establishment as it stood on 1st July 1913 was stated to have not been prepared and submitted to Comptroller The schedule as it stood on 1st July 1914 was compared with that of 1st July 1912 and several discrepancies between the two were noticed in the *date of birth*, and instances wherein no references had been

made to bills with which age, health and vaccination certificates were furnished *Vide* items No 368 to 376 of the objection statement

56 *Imprest Account* —(i) The amount of Rs 90-15-4 paid out of Rs 105 held by the Vice-President as detailed in the last audit note had not as yet been recouped It was stated that no transaction was conducted from the imprest of that office during 1913-14 Steps should be taken to recoup the amount paid already

(ii) The sum of Rs 25 held by the Municipal Engineer had all been spent away and no cash was on hand on 9th January 1915 A statement of amount spent out of the Imprest is hereto attached and the amounts paid from July to December 1914 remained unrecouped Payments from Imprest amount were recorded in two books The Imprest Cash Book maintained showed only an item of Rs 5 (-1) paid on 29th October 1914 and the balance of Rs 19-13-0 was accounted for in a separate note book

(iii) Out of Rs 25 held by the Collector of Taxes, the cash on hand on 12th January 1915 was Rs 4 as per shroff's jamakarch account

The unrecouped amount of Rs 21 was accounted for thus —

(1)	Rs	0	8	0 paid to Distraining Officer, Narain Rao on 11th September 1914
(2)	,	0	8	0 paid to Distraining Officer Narain Rao on 2nd September 1913
(3)	,	3	0	0 paid to Veterinary Inspector do on 15th December 1914
(4)		8	0	0 paid to Srikantiah for Court expenses on 6th January 1915
(5)	,	4	8	0 do do 11th January 1915
(6)		2	8	6 do do 12th January 1915
(7)		1	0	0 paid as advance to Honnappa Distraining officer now retired, on 22nd January 1914
(8)	,	1	0	0 paid as advance to Seshagiri Rao, now clerk in the Head office, on 22nd January 1914
		21	0	0

The first three and the last two items are long standing

57 The statements noted below are appended to this audit note —

(1) Statement showing the amounts of arrear outstanding under house and other assessed taxes at the end of 1912-13 and 1913-14 (for subsidiary statements, please see Appendix A to A—11)

(2) Statement showing the receipts and expenditure under Municipal Fund during the year 1913-14.

(3) Statement showing the receipts and payments under Deposits, Advances and other items during 1913-14

(4) Memo explaining the difference between Municipal cash account and the

President's remarks

Noted

23

Treasury receipts and payments as per *plus* and *minus* memos.

The Pass book stated to have been maintained as required by Rule 4 of Municipal Account Manual, was not produced though called for several times.

B SREENIVASA IYENGAR,
Assistant Comptroller and Officer in charge of the Local Audit Dept.

Sd K P Puttanna Chetty

Hon President Municipal Council, Bangalore City

Chetty

Endorsement

To Hon President Municipal Council, Bangalore City.

Noted

GPB—12—7-7-15

G R S VI-71]

4 copies

SUBJECT

Diary No of letter replied to 2371

General and Revenue Secretariat

(IV)

, *the* 191

Date of issue 13-9-17

Signed by

May this be

i Printed?

ii treated as a standing order?

iii published in the Gazette English part?

iv translated?

v placed at the disposal of the press?

vi published in the Gazette Kannada part?

Mk Section

File No 48-16

Serial No

Proceedings of the Government of His Highness the Maharaja of Mysore

Read — *again the following G.O's*

(i) N° 7092-94 / F 316-96 dt 21 11 1900 sanctioning an imprest of Rs 500 to the President, Municipal Council, Bangalore city

(ii) N° 11846-7 / F 317-96 dt 26th April 1910 sanctioning an imprest of Rs 60 to the Officer in charge of Octroi Cattle to grant refunds upto a limit of Rs 20 under the Octroi Bye laws

~~Order Thereon~~ — N

(iii) N° 32-5 / Mk 248-67-1 dt 5-7 1910

over

directing among other things that a sum of Rs 250/- out of the President's imprest be allowed to the Health Officer, Bangalore, for payment in urgent and other cases

Read also,

1 Letter Nr 272 of 29th Jan 1917 from the President, Municipal Council, Bangalore City, reporting on the investigation of irregularities of the imprest account of his office and soliciting sanction to the imprest amount which had been unauthorisedly raised to Rs 650, being fixed at Rs 500 by Credit by to general funds Rs 50 advanced to and since recovered from the Govt advocate and by adjusting a sum of Rs 100 alleged to have been paid as an advance to the Public Prosecutor out of general funds and to have been brought on the imprest accounts

List of enclosures.

Copied by

Examined by

(3)

G R S 27]

GENERAL AND REVENUE SECRETARIAT

(Continuation sheet draft form.)

accounts also and also to the recovery of certain amounts aggregating Rs 39 11 10 from persons responsible

2 Correspondence ending letter No 29 dy 4th Augt 1917 the President, Municipal Council Bangalore city recommends that Rs 4 4 6 due from the Mr Seetharamiah, Pleader, to be written off and reporting the sum of Rs 28 8 10 due to accounted for by Mr CR has been recovered out of Insurance Bonds

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17th Sept 1917

17th Sept order thereon —

No 1613-14 dy 12 Sept 17
Mt 48-16-6

½ The President's recommendation to write off the amount of Rs 4 4 as irrecoverable is sanctioned The recovery of Rs 6 14 6 from clerk Sampanga Ramiah

Office Memo not attended to Copy in full here

Mm 29/9/17

The proposal of the President [illegible] regularise and for his [illegible] imprest including [illegible] required for the Taluk Officer at Rs 500 is sanctioned

[illegible]

be effected at an early date.

3. The Bangalore rules were devised and it is hoped they will be generally approved in future.

Sd) T. Ramaswamaya

Revenue Secy

To The President, Municipal Council, Bangalore

Comptroller, Accountant